



Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1984

VOLUME I—FINANCIAL STATEMENTS

HON. HUGH A. CURTIS
Minister of Finance

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance.

Public accounts of British Columbia.—1977/78—

Annual.

Continues: British Columbia. Ministry of Finance.

Public accounts. ISSN 0382-2001

Report year ends March 31.

Vols. for 1978/79-1979/80 issued in 2 v.: v. 1.

Financial statements—v. 2. Schedules of payments.

Vols. for 1980/81—issued in 3 v.: v. 1. Financial

statements—v. 2. Schedule of payments—v. 3.

Trust funds, crown corporations and agencies.

ISSN 0382-2001 = Public Accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—
Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:

QUEEN'S PRINTER

506 Government Street

Victoria, B.C.

V8V 4R6

*The Honourable ROBERT G. ROGERS,
Lieutenant Governor of the Province of British Columbia.*

MAY IT PLEASE YOUR HONOUR:

The undersigned has the honour to present the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

HUGH A. CURTIS
Minister of Finance

*Ministry of Finance,
Victoria, B.C.
September 28, 1984*

September 28, 1984
Victoria, B.C.

The Honourable Hugh A. Curtis
Minister of Finance

SIR: I have the honour to submit herewith the Public Accounts of the Province of British Columbia for the fiscal year ended March 31, 1984.

Respectfully submitted,

D. B. MARSON
Comptroller General

ORDER OF PUBLIC ACCOUNTS

Volume I

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INTRODUCTION TO THE GOVERNMENT'S FINANCIAL PROCESS

The intent of this introduction is to present readers and users of the financial statements with background information on the financial process of Government, starting with the initial stages of budget preparation, through operating transactions, the reporting functions and finally the review process.

OVERVIEW OF FINANCIAL PROCESS

The Government's financial process begins with the preparation of the annual budget approximately twelve months before its presentation to the Legislative Assembly. The initial step includes the review of Ministry budget requests by Treasury Board, a six-member committee of Cabinet chaired by the Minister of Finance. Allocations to each Ministry and program are arrived at in conjunction with revenue expectations for the ensuing twelve months and in harmony with Government priorities.

Presentation of the Budget to the Legislature by the Minister of Finance is accompanied by legislation necessary to provide authorization for fiscal and expenditure programs. Since the Provincial Government arranges its spending on a fiscal year from April 1 to the following March 31, the provincial budget and the related legislation are normally presented on Budget Day in the spring.

On Budget Day the Minister of Finance presents the revenue and spending plans for the next twelve month period in a budget speech. This budget speech is published with various supplementary tables and supporting statistical material and is tabled in the Legislature along with a volume listing all the estimates of revenues and spending programs. This volume is called the "Estimates" (sometimes referred to as the "Blue Book"). Spending for programs and services under each ministry is aggregated in the "Estimates" into packages or "votes", so called because the Legislature debates and then votes approval for the composition of each package.

The official spending authority for these Government programs is provided through a statute called the "Supply Act". There are usually several Supply Acts each year since interim spending authority is provided in an Interim Supply Bill (Act) while debate is taking place on each vote. A final Supply Act is passed when all votes have been approved. In addition to the year-to-year approval provided by the Supply Act(s) for ministry programs, continuing expenditure authority is provided in some Ministry Acts to cover special programs such as fire suppression and flood relief. Programs having permanent spending power are referred to as having statutory authority. A final means of obtaining spending authority is by way of Special Warrant. In this case the Lieutenant Governor in Council may authorize the payment of Government monies; approval can be given in this manner only if the Legislature is not in session and if the expenditure is urgently and immediately required for the public good.

In the accounts of the Government financial transactions are recorded in great detail as to program, activity, responsibility centre, supplier, salary and travel expense and follow the formal outline of the Estimates. With the end of each fiscal year a report is prepared for the Legislative Assembly explaining the Government's financial operations. This is achieved by means of financial statements and schedules which are called the Public Accounts.

The Public Accounts are prepared by the Office of the Comptroller General. This department is similar to the Comptroller's section of a large corporation. In addition to being responsible for the preparation of the Public Accounts the Comptroller General is responsible for the accounting and financial systems throughout Government; he must ensure there is proper collection, disposition and recording of public money; he must maintain the central accounts of the Government, issue directives and provide methods by which ministries and staffs shall account for public money. The Public Accounts are a summary reporting of these functions.

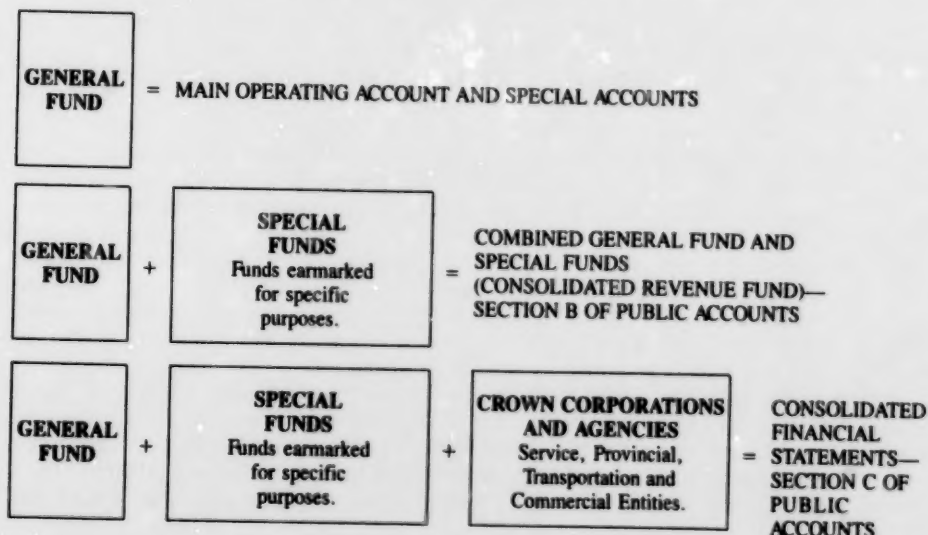
The Public Accounts are published along with the Auditor General's opinion on the accounts in several major sections—the Combined Financial Statements (Section B), the Consolidated Financial Statements (Section C) and the Trust Funds (Section D). In addition to expressing her opinion on the fairness of presentation of the results of the Government's financial statements, the Auditor General also publishes an Annual Report on accounting and financial administration matters resulting from her examination that she considers should be brought to the attention of the Legislative Assembly. The Auditor General's Annual Report is generally tabled with the Legislature about the same time as the Public Accounts.

Once the Legislative Assembly receives the Public Accounts and the Annual Report of the Auditor General a committee, called the Standing Committee on Public Accounts and Economic Affairs, which is comprised of both Government and Opposition member MLA's, is established to assess the financial operations and administration of the Government. Many of the matters addressed by this committee are derived from or are directly related to the Public Accounts.

AN OUTLINE OF THE PUBLIC ACCOUNTS

The Public Accounts are the documents that contain the audited financial statements of the Government and such other financial information presented to the Legislative Assembly to show compliance with the various statutory authorities. The Public Accounts are prepared by the Comptroller General in accordance with the Government's accounting policies as established by Treasury Board and cover the fiscal year of the Government, which is from April 1 to March 31 of the following year.

The Government carries on its activities through a variety of appropriations, special funds, corporations and agencies:



The Public Accounts, which are in three volumes, contain the following financial statements:

- *Section A Summary Financial Statements*—these statements summarize for 1983/84, in simplified form the financial position of the Province, disclosing the recorded assets and liabilities, recording the changes in taxpayers' equity, portraying the operating results and the financial position of the Trust funds.

- *Section B Combined General Fund and Special Funds (Consolidated Revenue Fund) Financial Statements*—these statements include the accounts of the Consolidated Revenue Fund, combining the activities of the General Fund (main operating account and special accounts), with funds earmarked for specific purposes, Special Funds.
- *Section C Consolidated Financial Statements*—these statements have been prepared to disclose the economic impact of the Government's activities and they aggregate the Consolidated Revenue Fund, which comprises the financial statements of General Fund and Special Funds and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government programs ("provincial" corporations). Crown corporations which are intended to be run on commercial lines are recorded on an equity basis.
- *Section D Trust Funds*—this section contains information on funds held in trust for third parties. The Legislature has no power of appropriation over them.
- *Section E Detailed Ministry Expenditures*—this section contains details of expenditures by ministerial appropriations, together with an analysis of statutory appropriations and Special Funds transactions.
- *Section F Detailed Schedules of Payments*—this section contains detailed schedules of salaries, wages, travel expenses, grants and other payments.
- *Section G Financial Statements of Crown Corporations and Agencies*—this section contains the latest audited financial statements of Crown corporations and other Government agencies: a list of those entities included in this section is incorporated in Section G.
- *Section H Financial Statements for various Trust Funds*—this section contains the latest audited financial statements of the pension and superannuation funds administered by the Government.

The financial statements included in Volume I comprise the following:

- *Balance Sheet*—a statement of financial position, showing recorded assets and liabilities, with the residual difference being net equity. In addition to the recorded assets, the Province owns a significant number of other assets: fixed assets, including highways, bridges and ferries; and Crown land, which includes parks, forests and all other publicly held land in the Province.
- *Statement of Operating Results*—a statement summarizing the items of revenue and expenditure for the fiscal year; the net revenue or expenditure for a year represents the change in net equity for the same period.
- *Statement of Changes in Cash and Temporary Investments*—a statement showing how the operating transactions (being those expenditures and other transactions which affect operating results) and financing transactions (being those transactions such as loans which affect the financial position but not the operating results) have affected the cash and temporary investments position of the Government.
- *Notes to Financial Statements*—these amplify and provide additional information on the amounts included in the financial statements and they form an integral part of the financial statements.



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SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

The three main areas of interest or reporting entities on which the financial statements contained in these Public Accounts report are as follows:

- Combined General Fund and Special Funds (Consolidated Revenue Fund)—the accounts included in these statements are those of the General Fund—which includes the main operating accounts of the Government—and Special Funds—which include earmarked revenues and funds set aside from the General Fund for specific purposes.
- Consolidated Financial Statements—these statements aggregate, on a consistent basis, the accounts of the Combined General Fund and Special Funds with those of certain Crown corporations: “service” corporations, which exist to service the Government, and “provincial” corporations, which conduct Government activities and complement Government programs. Other Crown corporations—identified as “transportation” companies and “commercial” enterprises—are included in these accounts on an equity basis, whereby the Government’s investment in the entities is adjusted to reflect underlying book values.
- Trust Funds—these statements include Superannuation Funds, Sinking Funds, other Managed Trust Funds, and Custodial Deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

In addition to the above main areas, the Public Accounts contain the individual financial statements for all Crown corporations and agencies.

Section A of the Public Accounts is a summary, in simplified form, of the Province’s financial statements. Reference should be made to Sections B, C, and D of the Public Accounts for the audited and detailed financial statements of the Province.

BASIS OF ACCOUNTING

The accrual basis of accounting is used in the preparation of these financial statements which, for these purposes, is specifically expressed as follows:

REVENUE

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

EXPENDITURE

All expenditures, including the cost of fixed assets, are recorded for all goods received and services rendered during the year, with the exception of accumulated employee sick leave, vacation and other entitlements which are recorded as expenditures as paid. With this exception, expenditures are recorded on an accrual basis.

ASSETS

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditure at the dates of inception of the leases.

LIABILITIES

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

FOREIGN CURRENCY TRANSLATION

Assets and liabilities denominated in foreign currencies have been translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

CASH AND TEMPORARY INVESTMENTS

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments are recorded at the lower of cost or market value.

ACCOUNTS RECEIVABLE

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

DUE FROM CROWN CORPORATIONS AND AGENCIES

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

MORTGAGES RECEIVABLE

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

PREPAID PROGRAM COSTS

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

INVENTORIES

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

INVESTMENTS IN AND ADVANCES TO CROWN CORPORATIONS

Investments in and advances to Crown corporations represent long-term investments and, in the combined financial statements, they are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value. In the consolidated financial statements, these are either fully consolidated or accounted for on an equity basis.

FISCAL AGENCY LOANS

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

PROPERTY UNDER DEVELOPMENT

Property under development is comprised of all property which will eventually be sold to outside parties; such property is recorded at the lower of cost or net realizable value.

FIXED ASSETS

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

OTHER ASSETS

Other assets include deferred charges and loans, investments and advances which are recorded at cost and adjusted for any prolonged impairment in value.

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as a part of the expenditure of the fiscal year.

DUE TO CROWN CORPORATIONS AND AGENCIES

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

DEFERRED REVENUE

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

PUBLIC DEBT

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

GUARANTEED DEBT

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies, and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

**COMBINED SUMMARY OF CHANGES IN FINANCIAL POSITION
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Assets (\$ Millions)	Liabilities (\$ Millions)	Net Equity (\$ Millions)
1,992	(1,456)	536
Financial Position—Beginning of Year—		
Changes in Financial Position		
During Year—		
Revenue.....7,344		
Expenditure.....8,364		
(1,020)		
325	(1,345)	(1,020)
Financial Position—End of Year—		
Cash and temporary investments.....207		
2,110		
Accounts payable and deferred revenue.....(967)		
Public debt.....(1,834)		
2,317	(2,801)	(484)
Remaining assets.....		
		(484)

**COMBINED GENERAL FUND AND SPECIAL FUNDS
(CONSOLIDATED REVENUE FUND)**

COMBINED BALANCE SHEET AS AT MARCH 31, 1984

	1984	1983
ASSETS		
	(\$ Millions)	
Cash and Temporary Investments	207	283
Accounts Receivable	839	688
Investments in and Advances to Crown Corporations	282	247
Other Assets	989	774
	<u>2,317</u>	<u>1,992</u>
LIABILITIES		
Accounts Payable	967	573
Public Debt	1,834	883
	<u>2,801</u>	<u>1,456</u>
NET EQUITY		
Net Assets	(484)	536
	<u>2,317</u>	<u>1,992</u>
GUARANTEED DEBT	12,755	11,427
	<u>12,755</u>	<u>11,427</u>
TRUST FUNDS	9,761	8,025
	<u>9,761</u>	<u>8,025</u>

A more detailed Balance Sheet is to be found on B 7.

**COMBINED GENERAL FUND AND SPECIAL FUNDS
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	(\$ Millions)	
Revenue		
Taxation.....	4,063	3,870
Natural resources.....	679	542
Contributions from Government enterprises.....	351	338
Contributions from the Federal Government.....	1,773	1,216
Other.....	478	563
Total Revenue.....	<u>7,344</u>	<u>6,529</u>
Expenditure		
General government.....	348	342
Protection of persons and property.....	370	351
Transportation and communications.....	800	594
Health and social services.....	3,890	3,419
Recreation and cultural services.....	56	57
Education.....	1,751	1,669
Natural resources and primary industries.....	437	455
Trade and industrial development.....	54	58
Housing.....	87	121
Aid to local government.....	308	307
Interest on public debt.....	113	28
Other.....	150	112
Total Expenditure.....	<u>8,364</u>	<u>7,513</u>
Net Revenue (Expenditure) for the Year.....	<u>(1,020)</u>	<u>(984)</u>

A more detailed Statement of Operating Results is to be found on B 8.

**COMBINED GENERAL FUND AND SPECIAL FUNDS
(CONSOLIDATED REVENUE FUND)**

**COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	(\$ Millions)	1983
Cash and Temporary Investments—Beginning of Year—	<u>283</u>		<u>832</u>
Operating Transactions—			
Net expenditure for the year	(1,020)		(984)
Add: Other items not affecting cash	128		(154)
Cash items affecting future operations	<u>97</u>		<u>(33)</u>
	(795)		(1,171)
Financing Transactions—			
Reduction (increase) in investments in and advances to Crown corporations	(11)	26	
Reduction (increase) in other assets	(221)	(104)	
Increase (decrease) in Public debt	<u>951</u>	<u>700</u>	<u>622</u>
	719		
Decrease in Cash and Temporary Investments—	<u>(76)</u>		<u>(549)</u>
Cash and Temporary Investments—End of Year—	<u>207</u>		<u>283</u>

A more detailed Statement of Changes in Cash and Temporary Investments is to be found on B 9.

**CONSOLIDATED FINANCIAL STATEMENTS
(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984	1983
	(\$ Millions)	
Consolidated Revenue Fund—		
General Fund.....	2,103	1,780
Special Funds.....	<u>214</u>	<u>212</u>
	2,317	1,992
Less: Adjustments on consolidation.....	<u>(768)</u>	<u>(471)</u>
	1,549	1,521
Consolidated Crown Corporations—		
Service corporations.....	261	195
Provincial corporations.....	<u>448</u>	<u>300</u>
	709	495
Unremitted Equity of non-consolidated Crown Corporations.....	<u>612</u>	<u>537</u>
	<u>2,870</u>	<u>2,553</u>
 LIABILITIES		
Consolidated Revenue Fund—		
General Fund.....	2,744	1,389
Special Funds.....	<u>57</u>	<u>67</u>
	2,801	1,456
Less: Adjustments on consolidation.....	<u>(563)</u>	<u>(266)</u>
	2,238	1,190
Consolidated Crown Corporations—		
Service corporations.....	789	795
Provincial corporations.....	<u>697</u>	<u>451</u>
	1,486	1,246
	3,724	2,436
 TAXPAYERS' EQUITY		
Taxpayers' Equity (Deficiency).....	<u>(854)</u>	<u>117</u>
	<u>2,870</u>	<u>2,553</u>
 GUARANTEED DEBT	12,076	10,825
 TRUST FUNDS	<u>9,761</u>	<u>8,025</u>

A more detailed Consolidated Balance Sheet is to be found on C 7.

**CONSOLIDATED FINANCIAL STATEMENTS
(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)****CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	(\$ Millions)	
Taxpayers' equity (deficiency)—beginning of year	117	1,358
Consolidated net revenue (expenditure) for the year	(971)	(1,241)
Taxpayers' equity (deficiency)—end of year	<u>(854)</u>	<u>117</u>

A more detailed Consolidated Statement of Taxpayers' Equity is to be found on C 8.

**CONSOLIDATED FINANCIAL STATEMENTS
(CONSOLIDATED REVENUE FUND AND CROWN CORPORATIONS)**

**CONSOLIDATED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984			1983	
	Consolidated Revenue Fund	Consolidated Crown Corporations	Transfers Between Consolidated Revenue Fund and Crown Corporations (\$ Millions)	Total	Total
Revenue					
Taxation	4,063			4,063	3,870
Natural resources	679			679	542
Contributions from Government enterprises	351	740	(783)	308	278
Contributions from Federal Government	1,773			1,773	1,216
Other	478	357		835	834
Total Revenue	<u>7,344</u>	<u>1,097</u>	<u>(783)</u>	<u>7,658</u>	<u>6,740</u>
Expenditure					
General government	348			348	342
Protection of persons and property	370	17	(14)	373	358
Transportation and communications	800	76	(3)	873	597
Health and social services	3,890	907	(683)	4,114	3,768
Recreation and cultural services	56	16	(11)	61	58
Education	1,751	4	(4)	1,751	1,669
Natural resources and primary industries	437			437	455
Trade and industrial development	54	64	(6)	112	142
Housing	87	36	(20)	103	133
Aid to local government	308	2		310	309
Interest on public debt	113			113	28
Other	150		(42)	108	99
Total Expenditure	<u>8,364</u>	<u>1,122</u>	<u>(783)</u>	<u>8,703</u>	<u>7,958</u>
Net Revenue (Expenditure) for the Year ..	<u>(1,020)</u>	<u>(25)</u>		<u>(1,045)</u>	<u>(1,218)</u>
Increase (decrease) in Unremitted Equity in Commercial and Transportation Companies				<u>74</u>	<u>(23)</u>
Consolidated Net Revenue (Expenditure) for the Year ..				<u>(971)</u>	<u>(1,241)</u>

A more detailed Consolidated Statement of Operating Results is to be found on C 9.

TRUST FUNDS
STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984

	1984	1983
	(\$ Millions)	
ASSETS		
Superannuation and Pension Funds	5,690	4,836
Sinking Funds	1,620	1,325
Other Managed Funds	565	266
Custodial Deposits	<u>1,901</u>	<u>1,614</u>
	<u>9,776</u>	<u>8,041</u>
LIABILITIES		
Superannuation and Pension Funds	13	5
Sinking Funds		9
Other Managed Funds	2	1
Custodial Deposits	<u>—</u>	<u>1</u>
	<u>15</u>	<u>16</u>
TRUST FUND BALANCES		
Superannuation and Pension Funds	5,677	4,831
Sinking Funds	1,620	1,316
Other Managed Funds	563	265
Custodial Deposits	<u>1,901</u>	<u>1,613</u>
	<u>9,761</u>	<u>8,025</u>
	<u>9,776</u>	<u>8,041</u>

A more detailed Statement of Financial Position is to be found on D 6 and D 7.

TRUST FUNDS**STATEMENT OF CHANGES IN TRUST BALANCES FOR THE
YEAR ENDED MARCH 31, 1984**

	1984		1983	
	(\$ Millions)		(\$ Millions)	
SUPERANNUATION AND PENSION FUNDS				
Contributions and Transfers In	620		619	
Investment Income	532	1,152	498	1,117
Pension Payments and Transfers Out	(299)		(247)	
Administration Fees and Other	(7)		(5)	
		(306)		(252)
Net Change		<u>846</u>		<u>865</u>
SINKING FUNDS				
Instalments	161		134	
Investment Income	166	327	142	276
Capital Disbursements	(23)		(203)	
Other Costs and Administration		(23)	(1)	(204)
Net Change		<u>304</u>		<u>72</u>
OTHER MANAGED FUNDS				
Capital Receipts	4,888		2,900	
Investment Income	50	4,938	71	2,971
Capital Disbursements	(4,639)		(3,306)	
Other Costs and Administration	(1)	(4,640)	(1)	(3,307)
Net Change		<u>298</u>		<u>(336)</u>

A more detailed Statement of Changes in Trust Balances is to be found on D 8 and D 9.

SECTION B**COMBINED GENERAL FUND AND SPECIAL FUNDS
(CONSOLIDATED REVENUE FUND)****CONTENTS**

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**COMBINED GENERAL FUND AND SPECIAL FUNDS
(CONSOLIDATED REVENUE FUND)**

PREAMBLE

The activities of the General Fund and Special Funds, comprising the transactions and balances of the Consolidated Revenue Fund, have been combined for reporting purposes. In these Combined Financial Statements, the transfers between the General Fund and the Special Funds have been eliminated, but General Fund figures have been reported separately in order to provide a comparison of actual General Fund revenues and expenditures to that presented in the 1983/84 Estimates of Revenue and Expenditure and to ensure the reporting of General Fund expenditures is consistent with legislative authority.

Revenue and expenditure are recorded in the Public Accounts on the accrual basis of accounting as expressed in note 1 to the combined financial statements.

**REPORT OF THE AUDITOR GENERAL
ON THE COMBINED FINANCIAL STATEMENTS
INCLUDED IN THE PUBLIC ACCOUNTS
OF THE PROVINCE OF BRITISH COLUMBIA**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the financial statements of the Combined General Fund and Special Funds (Consolidated Revenue Fund) of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section B of the Public Accounts, and the related supplementary schedules contained in sub-sections B20 through B54. These financial statements are:

Combined Balance Sheet
Combined Statement of Operating Results
Combined Statement of Changes in Cash and
Temporary Investments

(including Notes to Combined Financial Statements)

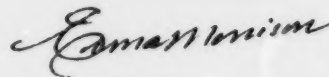
With respect to the supplementary schedules, I did not examine and do not express an opinion on the figures reported in Combined General Fund and Special Funds Revenue by Sources (B20-21) and Expenditure by Function (B22-24) for the fiscal year ended March 31, 1980.

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these combined financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a combined basis in accordance with the stated accounting policies as set out in Note 1 to the combined financial statements applied on a basis consistent with that of the preceding year.

- 2 -

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.



ERMA MORRISON, F.C.A.
Auditor General

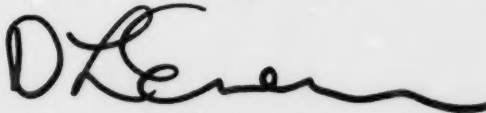
Victoria, British Columbia
31 August 1984

COMBINED BALANCE SHEET AS AT MARCH 31, 1984

	1984	1983
ASSETS	\$	\$
Cash and temporary investments (note 2).....	207,002,191	282,550,897
Accounts receivable (note 3).....	743,130,299	614,830,089
Due from Crown corporations and agencies (note 4).....	95,405,803	72,887,062
Mortgages receivable (note 5).....	265,165,929	250,315,139
Prepaid program costs (note 6).....	85,407,407	88,511,404
Inventories (note 7).....	42,772,910	45,375,731
Investments in and advances to Crown corporations (note 8).....	282,270,016	247,243,491
Fiscal Agency loans (note 9).....	237,754,556	
Property under development (note 10).....	53,419,774	64,502,224
Fixed assets (note 1).....	1	1
Other assets (note 11).....	305,165,550	325,743,746
	2,317,494,436	1,991,959,784
LIABILITIES		
Accounts payable and accrued liabilities (note 1).....	640,645,376	467,197,472
Due to Crown corporations and agencies (note 12).....	141,705,652	14,281,696
Deferred revenue (note 13).....	184,793,322	91,271,490
Public debt for the purpose of (note 14)		
— Province of British Columbia..... 1,596,111,670		883,147,790
— Fiscal Agency borrowings..... 237,754,556	1,833,866,226	
	2,801,010,576	1,455,898,448
NET EQUITY		
Net equity — beginning of year.....	536,061,336	1,520,266,330
Net revenue (expenditure) for the year..... (1,019,577,476)		(984,204,994)
Net equity (deficiency) — end of year.....	(483,516,140)	536,061,336
	2,317,494,436	1,991,959,784
CONTINGENCIES AND COMMITMENTS (note 15)		
Guaranteed Debt.....	12,755,118,837	11,426,846,802
TRUST FUNDS (section D)	9,760,933,014	8,024,962,079

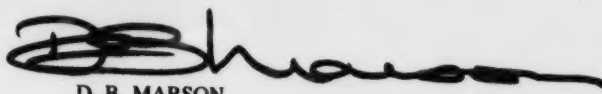
The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON

Deputy Minister of Finance and Secretary of Treasury Board



D. B. MARSON

Comptroller General

PROVINCE OF BRITISH COLUMBIA

COMBINED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimates 1984	1984			1983		
	General Fund	Special Funds	Adjustments For Transfers Between General Fund and Special Funds ¹	Total	Total	Total
Revenue						
Taxation.....	4,063,450,775			4,063,450,775	3,869,668,544	
Natural resources.....	677,267,349	678,687,779	(677,267,349)	678,687,779	542,550,619	
Other.....	377,445,107	351,828,238	(251,364,058)	477,909,287	563,391,656	
Contributions from Government enterprises.....	351,544,291			351,544,291	337,854,900	
Contributions from the Federal Government.....	1,772,680,663			1,772,680,663	1,215,624,054	
Total revenue.....	7,242,388,185	1,030,516,017	(928,631,407)	7,344,272,795	6,529,088,773	
Expenditure						
General government.....	346,141,168	1,729,605		347,870,773	342,089,886	
Protection of persons and property.....	370,250,389			370,250,389	351,691,500	
Transportation and communications.....	799,758,256			799,758,256	593,650,166	
Health and social services.....	3,889,616,383			3,889,616,383	3,418,689,766	
Recreation and cultural services.....	50,085,761	6,407,085		56,492,846	57,348,855	
Education.....	1,750,570,394			1,750,570,394	1,668,572,801	
Natural resources and primary industries.....	408,719,253	736,933,343	(709,110,830)	436,541,766	455,165,056	
Trade and industrial development.....	57,628,945	6,061,253	(9,520,577)	54,169,621	57,504,908	
Housing.....	87,304,073			87,304,073	120,496,342	
Aid to local government.....	307,200,875	210,710,607	(210,000,000)	307,911,483	307,195,274	
Interest on public debt.....	112,594,092			112,594,092	28,329,459	
Other.....	94,008,354	56,761,841		150,770,195	112,560,754	
Total expenditure.....	8,273,877,944	1,018,603,734	(928,631,407)	8,363,850,271	7,513,284,787	
Net Revenue (Expenditure) for the Year.....	(1,031,489,759)	11,912,283		(1,019,577,476)	(884,204,904)	

¹ Adjustments of \$928,631,407 are composed of transfers to the Farm Income Assurance Fund—\$31,843,481; Revenue Sharing Fund—\$210,000,000; Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—\$9,520,577; General Fund (from the Resource Revenue Stabilization Fund)—\$677,267,349.

The accompanying notes and supplementary schedules are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN CASH AND TEMPORARY INVESTMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

	1984	1983
	\$	\$
Balance—Beginning of Year	282,550,897	832,054,246
Operating Transactions		
Revenue.....	7,344,272,795	6,529,089,773
Expenditure.....	8,363,850,271	7,513,294,767
Net expenditure.....	(1,019,577,476)	(984,204,994)
Add: Non-cash items included in net revenue (expenditure) ¹	128,420,345	(154,462,773)
Cash items applicable to future operations		
—Change in prepaid program costs.....	3,103,997	(54,292,577)
—Change in deferred revenue.....	93,521,832	21,457,609
	96,625,829	(32,834,968)
Used for operations.....	(794,531,302)	(1,171,502,735)
Financing Transactions		
Receipts:		
Mortgage principal repayments.....	42,464,806	23,740,186
Repayment of investments in and advances to Crown corporations.....	11,967,160	51,138,105
Repayment of fiscal agency loans.....	104,413,450	
Property sales—net.....	34,259,828	1,504,538
Repayments of other assets.....	194,981,006	15,321,778
Debt issue.....	4,121,231,886	976,100,000
	4,509,318,136	1,067,804,607
Payments:		
Mortgages issued.....	57,315,596	89,901,563
Investments in and advances to Crown corporations.....	22,758,300	25,127,048
Property purchases.....	23,177,378	
Fiscal agency loans.....	342,168,006	
Investments in other assets.....	174,402,810	54,676,610
Debt retirement.....	3,170,513,450	276,100,000
	3,790,335,540	445,805,221
Derived from financing transactions.....	718,982,596	621,999,386
Decrease in Cash and Temporary Investments	(75,548,706)	(549,503,349)
Balance—End of Year	207,002,191	282,550,897

This statement shows how the activities of the Province have been financed including:

- the extent to which funds have been generated from operating transactions (being those activities which affect operating results) and financing transactions (being those activities which affect assets and liabilities but not the operating results);
- how the financial resources of the Province have been used; and,
- the effects of these activities on the liquid funds (being cash and temporary investments) of the Province.

¹Non-Cash Items Included in Net

Revenue (Expenditure):		
Change in accounts receivable.....	(128,300,210)	(179,147,116)
Change in due from Crown corporations.....	(22,518,741)	24,298,812
Change in inventories.....	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations.....	300,871,860	7,650,677
Change in investments in and advances to Crown corporations—shares.....	(24,235,385)	
	128,420,345	(154,462,773)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the transactions and balances of the General Fund and Special Funds which combined are known as the Consolidated Revenue Fund. They do not include the accounts of Crown corporations, except to the extent of investments or advances which are carried at the lower of cost or underlying net book values. Separate consolidated financial statements of the Province are prepared which include the activities of certain of these entities. (See Section C.)

For purposes of these financial statements the accounts of the Province are presented as one Consolidated Revenue Fund, which is comprised of:

- General Fund—it includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission; and
- Special Funds—these are comprised of all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes.

Trust Funds—in addition, the combined balance sheet discloses, on a memorandum basis, trust funds administered by the Government but over which it has no power of appropriation including trust deposits, sinking funds, certain assurance funds and superannuation funds. (See Section D for details.)

(b) PRINCIPLES OF COMBINATION

The accounts of the General Fund are combined with the Special Funds after adjusting them to conform with the accounting policies as described below. General Fund expenditures are recorded in accordance with legislative authority. Inter-fund revenue and expenditure transactions are not eliminated from the General Fund accounts (detailed in Section B), but they are eliminated upon combination.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these combined financial statements, is specifically expressed as follows:

Revenue:

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditure may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

1. Significant Accounting Policies—Continued

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in and Advances to Crown Corporations

Investments in and advances to Crown corporations represent long-term investments and are recorded at cost unless significant prolonged impairment in value has occurred since the acquisition date, in which case they are written down to recognize this loss in value.

Fiscal Agency Loans

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

1. Significant Accounting Policies—Continued

Other Assets

Other assets include loans, investments and advances of a miscellaneous nature which are recorded at cost after adjustment for any prolonged impairment in value. Certain deferred charges are also included.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other local governments, Provincial Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

2. Cash and Temporary Investments

	1984	1983
Cash	\$	\$
Cash (overdrawn) at chartered banks in Canada	(67,547,521)	(353,088)
Cash in banks in England	72,739	62,180
Cash (overdrawn) at banks in United States	(227,154)	(148,876)
Cash on hand	5,412	4,461
Temporary investments	(67,696,524)	(435,323)
	423,467,384	426,388,136
	355,770,860	425,952,813
Less amounts applicable to Trust Funds (see Section D)	(148,768,669)	(143,401,916)
	207,002,191	282,550,897

Other than statutory requirements or administrative policies which specifically provide for the maintenance of separate bank accounts, the Government's cash balances and temporary investments are all held in General Fund bank and investment accounts. At year-end, balances applicable to trust funds outside the Consolidated Revenue Fund are deducted from the General Fund balance and reported in the trust fund accounts.

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$18,403,086 (1983: \$77,061,279).

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

3. Accounts Receivable

	1984			1983
	Gross \$	Provision For Doubtful Accounts \$	Net \$	Net \$
Government of Canada	151,778,079		151,778,079	36,746,297
British Columbia municipalities—re: shared-cost programs	31,428,001		31,428,001	31,452,207
Taxes receivable	243,692,018	18,269,803	225,422,215	199,267,254
Timber royalty and stumpage and range fees	53,923,706	6,692,639	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other	189,455,176		189,455,176	193,444,050
Ministerial advances and sundry agencies	4,009,094		4,009,094	3,928,265
Trade accounts and other receivables of the—				
Crown Land	6,157,012	4,627,180	1,529,832	1,578,836
British Columbia Liquor Distribution Branch	1,134,257		1,134,257	586,537
Queen's Printer	131,240		131,240	208,827
Lottery Fund	9,363,698		9,363,698	8,100,431
Farm Income Assurance Fund	14,112,342		14,112,342	22,096,749
University Endowment Lands Administration	90,432		90,432	
First Citizens Fund	5,210		5,210	
Accrued interest receivable	13,159,899	66,802	13,093,097	11,743,546
Land sales—principal	3,356,853		3,356,853	4,659,831
Water rentals and recording fees	1,009,832	24,791	985,041	510,368
Court fees	8,083,953	3,780,477	4,303,476	4,192,040
Sundry fees	28,298,823	4,506,155	23,792,668	18,805,193
Recoveries from Crown corporations	11,671,910		11,671,910	26,860,423
Financial Administration Act, Sec. 22	10,236,611		10,236,611	7,643,822
	<u>781,098,146</u>	<u>37,967,847</u>	<u>743,130,299</u>	<u>614,830,089</u>

4. Due From Crown Corporations and Agencies

	1984	1983
	\$	\$
British Columbia Buildings Corporation	11,011,976	11,024,146
British Columbia Petroleum Corporation	82,891,827	60,360,916
Workers' Compensation Board of British Columbia	1,502,000	1,502,000
	<u>95,405,803</u>	<u>72,887,062</u>

5. Mortgages Receivable

	1984	1983
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼%	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of \$2,000,000; 1983 \$500,000)	225,955,629	214,298,039
	<u>265,165,929</u>	<u>250,315,139</u>

6. Prepaid Program Costs

	1984	1983
	\$	\$
Hospital Insurance Act		23,333,800
Guaranteed Available Income for Need Act	62,743,055	56,831,444
Medical Services Commission of B.C.	13,361,861	
Other	9,302,491	8,346,160
	<u>85,407,407</u>	<u>88,511,404</u>

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

7. Inventories

	1984	1983
	\$	\$
British Columbia Liquor Distribution Branch.....	37,244,846	39,893,813
Ministry of Education.....	707,721	275,716
Ministry of Environment.....	519,080	559,517
Ministry of Finance.....	2,425,820	2,425,820
Ministry of Health.....	1,020,312	1,196,036
Ministry of Labour.....	198,141	164,643
Ministry of Municipal Affairs.....	2,745	1,500
Ministry of Provincial Secretary and Government Services.....	654,245	858,686
	<u>42,772,910</u>	<u>45,375,731</u>

8. Investments in and Advances to Crown Corporations

	1984			1983
	Shares and Other Investments	Advances	Total	Total
	\$	\$	\$	\$
British Columbia Buildings Corporation.....		69,654,765	69,654,765	80,764,108
British Columbia Cellulose Company.....	2		2	2
British Columbia Development Corporation.....	54,618,300	20,920,000	75,538,300	57,981,000
British Columbia Ferry Corporation.....	6,851,185		6,851,185	5,849,700
British Columbia Hydro and Power Authority.....	8,073,595		8,073,595	8,070,096
British Columbia Railway Company.....	37,350,601		37,350,601	10,235,001
British Columbia Steamship Company (1975) Ltd.....	5		5	5
British Columbia Transit.....		55,000,000	55,000,000	55,000,000
Housing Corporation of British Columbia.....	1		1	1
Pacific Coach Lines Ltd.....	2		2	2
Provincial Rental Housing Corporation.....	633,512	29,168,046	29,801,558	29,343,574
Surrey Farm Products Investments Limited.....	1		1	1
W.L.C. Developments Ltd.....	1		1	1
	<u>107,527,205</u>	<u>174,742,811</u>	<u>282,270,016</u>	<u>247,243,491</u>

(a) Recorded Investments

The above amounts are the Province's recorded investments in and advances to Crown corporations. The entire issued capital stock for each of the above recorded investments is owned by the Province. In addition, a number of other Crown corporations and agencies exist in which the Province has no recorded investment.

(b) British Columbia Cellulose Company

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(c) British Columbia Harbours Board

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order in Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of \$100 per share of British Columbia Railway Company and 121,183 shares at a par value of \$100 per share of British Columbia Development Corporation.

NOTES TO COMBINED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

8. Investments In and Advances to Crown Corporations—Continued

(d) British Columbia Railway Company

The Province holds the entire issued share capital of the British Columbia Railway Company (the Railway) and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900, was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16,000,000 in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board (see Note 8 (c)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided \$70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983. (See Note 18 regarding the debt restructuring of the Railway.)

(e) British Columbia Transit

The British Columbia Transit advance represents an interest free promissory note with a principal balance of \$55,000,000. This note does not become due and payable until any Rail Transit System constructed or acquired by British Columbia Transit enters into revenue service operation.

(f) Housing Corporation of British Columbia

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1.

(g) Ocean Falls Corporation

The Province, through Ocean Falls Corporation (the Corporation), is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided \$36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately \$4 million at March 31, 1984. No provision has been made in these financial statements for the existing liabilities of the Corporation.

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(h) Pacific Coach Lines Ltd.

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of Pacific Coach Lines Ltd. ceased and wind-up of the company is currently in process.

9. Fiscal Agency Loans

	1984		
	Short-Term Promissory Notes	Long-Term Borrowings	Total
	\$	\$	\$
British Columbia Assessment Authority	3,578,940		3,578,940
British Columbia Buildings Corporation	69,943,921		69,943,921
British Columbia Place Ltd.	23,827,560	10,000,000	33,827,560
British Columbia Transit		86,500,000	86,500,000
Expo '86 Corporation	43,904,135		43,904,135
	<u>141,254,556</u>	<u>96,500,000</u>	<u>237,754,556</u>

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

10. Property Under Development

	1984	1983
	\$	\$
Crown Land—real estate.....	53,419,774	64,502,224

11. Other Assets

	1984	1983
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	44,075,786	44,071,501
British Columbia Resources Investment Corporation	1,823	1,823
British Columbia Housing and Employment Development Financing Authority		935,838
Loans under the—		
<i>Farm Product Industry Act</i>	1,761,276	1,770,276
<i>Ministry of Industry and Small Business Development Act</i>	69,590,787	61,374,665
<i>Agricultural Land Development Act</i>	18,798,331	19,395,812
Oyster Seed Program	10,567	27,401
Advances—		
City of Penticton	150,000	150,000
University Endowment Lands		4,184,887
British Columbia Central Credit Union under Housing Initiative Program Agreement	96,342,805	172,215,965
<i>Homeowner Assistance Act</i>	73,866,207	39,198,096
<i>Agricultural Land Commission Act</i>	672,952	641,775
Unamortized discount and issue costs on Public Debt	3,784,994	8,720,920
Other	426,959	
	321,482,487	364,688,959
Less provision for doubtful accounts	(16,316,937)	(38,945,213)
	305,165,550	325,743,746

The provision for doubtful accounts is comprised of—*Farm Products Industry Act* (\$1,099,999), *Ministry of Industry and Small Business Development Act* (\$14,153,524), *Homeowner Assistance Act* (\$1,039,742) and Other (\$23,672).

12. Due To Crown Corporations and Agencies

	1984	1983
	\$	\$
British Columbia Assessment Authority	256,980	20,470
British Columbia Development Corporation	732,324	927,000
British Columbia Housing Management Commission		197,696
British Columbia Hydro and Power Authority	500,000	
British Columbia Institute of Technology	1,478,407	
British Columbia Petroleum Corporation		510,583
British Columbia Transit	1,005,000	
Health Facilities Association of British Columbia		1,255,110
Insurance Corporation of British Columbia		3,896,893
Legal Services Society		1,900,000
Medical Services Commission of B.C.	130,300,873	
Pacific Vocational Institute	851,743	
Simon Fraser University	1,604,594	1,276,191
University of British Columbia	3,996,736	3,330,684
University of British Columbia Health Sciences Centre		26,473
University of Victoria	978,995	940,596
	141,705,652	14,281,696

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

13. Deferred Revenue	<u>1984</u>	<u>1983</u>
	\$	\$
Taxation—Property tax		6,288,520
Natural Resources Revenue		
Minerals—permits and fees	26,991,000	19,041,000
Water resources—water rentals and recording fees	46,949,385	43,934,002
Timber harvesting, rentals and fees	5,413,518	5,148,615
Forest Protection Agreement	334,535	538,831
Other Revenue		
Licence Revenue ¹	71,138,000	
Beautiful British Columbia Magazine		1,073,250
Land leases	4,253,164	2,963,212
Land sales	3,207,713	
Miscellaneous sales and services	3,100,531	1,683,399
Contributions From the Federal Government		
Canada Assistance Plan	23,405,476	7,712,328
Other Shared Cost Programs		2,888,333
	<u>184,793,322</u>	<u>91,271,490</u>

¹ Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to \$110,965,653 for the year ended 31 March 1984. (See page B 29 for licence revenue detail.)

14. Public Debt	<u>1984</u>	<u>1983</u>
	\$	\$
For the Purpose of the Province of British Columbia		
Short term promissory notes payable in U.S. funds, maturing at various dates to April 4, 1984 at an annual average interest rate of 10.2514%	95,737,500	
91-day Treasury Bills, issued at an annual average interest cost of 9.93%	780,000,000	700,000,000
10.25% notes payable, interest payable semi-annually, due December 16, 1985	200,000,000	
11.375% bonds payable, interest payable semi-annually, due March 31, 1988	26,100,000	26,100,000
9.125% bonds payable, interest payable semi-annually, \$26,100,000 payable annually, due May 1, 1988	130,947,790	157,047,790
11.5% notes payable, interest payable semi-annually, due August 23, 1988	100,000,000	
12.0% bonds payable, interest payable semi-annually, due October 20, 1993	150,000,000	
12.0% bonds payable, interest payable annually, due December 9, 1993	125,000,000	
	1,607,785,290	883,147,790
Less Unamortized Discount ¹	11,673,620	
	<u>1,596,111,670</u>	<u>883,147,790</u>
Fiscal Agency Borrowings		
Short term promissory notes payable in U.S. funds, maturing at various dates to May 8, 1984 at an average interest rate of 9.93% for an average term of 32 days	141,900,201	
12.25% note payable, interest payable annually, annual instalments of \$2,400,000 payable January 31, 1991 to January 31, 1995, due January 31, 1996	24,000,000	
11.125% bond payable, interest payable annually, due December 1, 1998	50,000,000	
11.65% debenture, interest payable semi-annually, sinking fund instalments of \$218,520 payable annually, due November 10, 2003	10,000,000	
8.75% bonds payable, interest payable annually, due January 15, 2009	25,000,000	
	250,900,201	
Less Unamortized Discount	13,145,645	
	<u>237,754,556</u>	
TOTAL PUBLIC DEBT	<u>1,833,866,226</u>	<u>883,147,790</u>

See Schedule of Public Debt on B 42 for further details.

¹ A corresponding amount of \$8,720,920 for 1983 was included with other assets in note 11.

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

15. Contingencies and Commitments**(a) Guaranteed Debt**

Guaranteed debt as at March 31, 1984 totalled \$12,755 million. Included in guaranteed debt is the debt of municipalities and other local governments. Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on B 40 for details.

(b) Contingent Liabilities

The Government has various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these financial statements.

(c) Commitments**General**

At the end of each year the Government has a number of general commitments outstanding for ongoing programs and operations. Such future expenditures are charged to the appropriation in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$67 million and for unused vacation and other leave entitlements of \$40 million. Commitments for capital construction projects totalled approximately \$108 million, and commitments of a non-capital nature totalled approximately \$114 million.

British Columbia Railway Company—Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided \$61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and contribute to construction costs.

During fiscal 1983/84, by agreement, the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitment by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (see note 18).

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 ¹ \$	Teachers' Pension as at December 31, 1980 ¹ \$
Assets		
Fund	1,069,594,000	716,697,000
Present value of future contributions	1,071,750,000	1,805,273,000
	<u>2,141,344,000</u>	<u>2,521,970,000</u>
Unfunded Liability	631,172,000	1,019,270,000
Total Actuarial Liability	<u>2,772,516,000</u>	<u>3,541,240,000</u>

See Section H of the Public Accounts for further details of these plans.

¹New actuarial valuations are currently in process.

16. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately \$434 million (1982: \$504 million).

**NOTES TO COMBINED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

17. Fiscal Stabilization Program

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of \$80 million to the Province. A further \$59 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

18. Subsequent Events**British Columbia Railway Company**

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of \$200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (see note 15 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

British Columbia Systems Corporation

On August 31, 1983 the Government announced plans to offer all or part of British Columbia Systems Corporation (the Corporation) for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

19. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE
BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
Taxation Revenue—	(unaudited)				
Personal income.....	1,215,963,618	1,369,211,996	1,848,153,074	2,008,152,085	1,818,815,006
Corporation income.....	434,676,109	456,608,866	579,997,631	188,550,277	309,470,082
Social service.....	655,502,747	757,974,947	1,129,542,193	999,449,345	1,201,338,425
Gasoline.....	191,829,815	202,536,160	331,657,359	348,718,971	370,554,377
Motive fuel use.....	25,762,109	28,983,775	39,729,670	40,254,002	50,513,372
Fuel oil.....	2,197,075	16,763			
Tobacco.....	66,837,073	74,654,794	102,883,691	109,109,479	138,450,501
Corporation capital.....	47,262,823	52,676,696	89,779,068	83,833,538	85,782,350
Property (rural areas).....	23,949,797	25,961,274	43,437,585	40,745,157	36,789,104
Insurance premium.....	15,791,601	17,484,993	20,210,237	21,141,440	20,920,174
Hotel room.....	12,306,581	15,487,945	23,672,817	22,550,007	23,215,930
Horse racing.....	8,443,861	6,035,987	7,618,292	7,164,243	7,701,216
Succession and gift.....	859,385	936,688	14,216		(99,762)
Total Taxation Revenue	2,701,382,594	3,008,570,884	4,216,695,833	3,869,688,544	4,063,450,775
Natural Resource Revenue—					
Minerals—					
Petroleum and natural gas—					
British Columbia Petroleum					
Corporation.....	309,644,218	208,326,333	219,922,383	96,048,923	166,230,913
Permits and fees.....	229,784,585	156,459,474	69,793,298	49,253,175	70,380,793
Royalties.....	48,055,392	50,896,824	67,164,102	83,523,655	96,652,028
Revenue from other minerals.....	69,504,443	119,593,185	62,454,453	32,454,641	31,616,719
	656,988,638	535,275,816	419,334,236	261,280,394	364,880,453
Forests—					
Logging tax.....	44,056,735	45,556,100	12,276,852	2,074,182	956,421
Timber sales.....	561,705,030	233,525,954	78,442,028	64,700,259	103,833,898
Forest scaling fees.....	11,807,788	9,085,999	7,337,736	5,738,935	8,941,426
Other forest revenue.....	26,670,430	12,122,787	8,666,143	10,391,964	17,163,860
	644,239,983	300,290,840	106,722,759	82,905,340	130,895,605
Water resources.....	22,366,439	20,157,482	64,990,853	187,429,850	171,995,181
Wildlife Act—fees and licences.....	6,267,798	6,214,134	6,555,038	10,935,035	10,916,540
Total Natural Resource Revenue	1,329,862,858	861,938,272	597,602,886	542,550,619	678,687,779
Other Revenue—					
Sales and services—					
Farm income assurance.....	7,435,622	8,939,518	43,305,107	28,338,001	31,843,481
Lottery.....	16,049,465	25,424,417	25,913,997	28,137,960	60,021,992
Land registry fees.....	33,376,187	36,399,084	31,161,375	27,056,219	31,035,564
Land leases, rentals and fees.....		9,518,087	8,104,305	17,119,741	12,448,413
Other.....	50,040,627	45,560,825	69,879,676	49,704,795	48,374,414
	106,901,901	125,841,931	178,364,460	150,356,716	183,723,864
Licences and permits—					
Motor vehicle licences and permits.....	67,927,334	81,561,138	103,504,451	102,107,910	39,827,653 ¹
Other.....	29,713,041	35,961,487	41,832,114	44,045,671	43,673,900
	97,640,375	117,522,625	145,336,565	146,153,581	83,501,553
Fines and penalties.....	12,807,290	14,709,493	19,014,445	15,250,866	16,395,065
Interest from investments.....	161,617,011	225,716,888	211,475,421	91,321,248	77,148,502
Recoveries of grants and contributions		2,182,223			
British Columbia Place Ltd. — divi-					
dends, non-recurring recovery of					
previous grants.....				65,000,000	
British Columbia Cellulose Company					
— dividends.....				5,000,000	
Municipal and other governments.....	29,037,644	29,621,903	32,837,631	18,466,674	3,876,161
Miscellaneous.....	29,974,946	46,980,182	93,283,860	71,842,571	113,264,142
Total Other Revenue	437,979,187	562,575,245	600,312,382	563,391,656	477,909,287

¹ See footnote to note 13.

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS REVENUE
BY SOURCES FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
Contributions from Government Enterprises—	(unaudited)				
Liquor Distribution Branch.....	222,494,242	274,548,747	315,839,210	337,854,900	351,525,246
British Columbia Buildings Corporation.....	18,342,410	17,045,000	8,005,000		
British Columbia Systems Corporation.....	237,000	1,522,000	2,676,000		19,045
Total Contributions from Government Enterprises	241,073,652	293,115,747	326,520,210	337,854,900	351,544,291
Contributions from the Federal Government—					
Established programs financing.....	593,409,000	638,388,000	643,861,000	652,360,000	928,536,000
Fiscal stabilization.....					139,000,000
Canada Assistance Plan.....	254,873,813	312,856,926	320,167,884	460,005,833	543,710,297
Statutory and other subsidies.....	2,116,848	7,352,468	7,595,929	9,232,574	7,241,818
Other shared costs and grants in aid.....	144,128,881	117,927,500	110,692,549	94,025,647	137,877,548
Reciprocal Taxation Agreement.....					16,315,000
Total Contributions from the Federal Government	994,528,542	1,076,524,894	1,082,317,362	1,215,624,054	1,772,680,663
Total Gross Revenue	<u>5,704,826,813</u>	<u>5,802,725,042</u>	<u>6,903,448,673</u>	<u>6,529,089,773</u>	<u>7,344,272,795</u>
Reconciliation with Summaries of Revenue—					
General Fund.....	5,612,336,143	5,699,889,486	6,773,703,062	7,327,745,838	7,242,388,185
Less transfers from Special Funds.....		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
Special Funds.....	485,458,486	636,046,302	488,913,886	873,667,613	1,030,516,017
Less transfers from General Fund.....	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
	<u>5,704,826,813</u>	<u>5,802,725,042</u>	<u>6,903,448,673</u>	<u>6,529,089,773</u>	<u>7,344,272,795</u>

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31**

	1980 \$	1981 \$	1982 \$	1983 \$	1984 \$
General Government—	(Unaudited)				
Administrative—					
General	114,241,159	118,612,091	140,314,265	150,229,990	157,064,951
Employees' benefits	115,435,437	127,167,355	151,268,929	178,009,510	171,262,578
Legislative—					
Elections	6,359,555	1,249,087	3,023,831	6,218,331	10,417,724
Legislative Assembly and Government House	6,767,317	8,413,894	8,656,635	7,632,055	9,125,520
Total General Government	242,803,468	255,442,427	303,263,660	342,089,886	347,870,773
Protection of Persons and Property—					
Law enforcement	84,467,006	92,233,330	109,119,311	116,933,248	129,343,034
Corrections	72,621,713	80,054,935	84,846,362	96,397,224	98,771,190
Police protection	40,776,710	47,555,148	53,867,612	67,133,912	73,400,519
Registration, regulation, inspection, trusteeship	63,221,331	66,354,945	70,893,660	71,227,116	68,735,646
Total Protection of Persons and Property	261,086,760	286,198,351	318,726,945	351,691,500	370,250,389
Transportation and Communications—					
Highways, roads, bridges and airports	430,785,752	470,423,809	483,312,836	429,024,872	642,064,291
Waterways, ferries, docks and wharves	26,440,536	27,071,097	54,764,375	39,804,475	32,872,632
British Columbia Ferries	53,772,025	57,928,384	63,712,166	47,820,819	47,821,333
British Columbia Railway	23,200,000	84,000,000	128,151,155	77,000,000	77,000,000
Total Transportation and Communications	534,198,313	639,423,290	729,940,532	593,650,166	799,758,256
Health and Social Services—					
Health—					
Administration	11,588,398	19,017,552	16,107,705	23,931,143	19,360,672
Public health	83,627,984	99,538,913	135,705,681	168,196,750	127,451,264
Medical, dental and allied services	377,775,219	462,443,017	567,816,751	642,888,486	842,317,042
Hospital care—					
Administration	6,063,905	6,489,577	7,349,853	7,159,849	6,580,277
Payments to local hospitals	733,422,806	971,110,988	1,095,164,258	1,254,323,444	1,326,039,155
Provincial mental hospitals	101,530,375	113,777,485	118,140,667	135,048,569	164,153,508
Social Services—					
Administration	72,136,846	83,583,974	94,432,460	97,629,074	101,471,486
Aid to aged persons	25,450,776	30,424,335	34,989,579	36,889,153	30,067,360
Social assistance	527,386,109	621,143,192	698,607,841	888,894,548	1,110,485,746
Child welfare	66,016,702	83,927,614	104,349,121	135,066,344	139,585,362
Labour relations, industrial conciliation and arbitration	10,893,111	12,251,617	26,071,837	28,662,406	22,104,511
Total Health and Social Services	2,015,892,231	2,503,708,264	2,898,735,753	3,418,689,766	3,889,616,383

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980 \$ (Unaudited)	1981 \$	1982 \$	1983 \$	1984 \$
Recreation and Cultural Services—					
Archives, art galleries, museum and libraries	13,469,498	17,531,068	19,087,840	15,575,039	17,518,399
Parks, beaches and other recreational areas	41,760,790	46,398,233	46,899,806	33,641,376	31,060,092
Physical culture	6,848,744	7,624,107	4,217,607	3,136,070	3,637,659
Other	7,900,701	6,064,750	5,969,060	4,996,370	4,276,696
Total Recreation and Cultural Services	69,979,733	77,618,158	76,174,313	57,348,855	56,492,846
Education—					
Administration	6,699,475	7,599,854	8,612,075	13,912,306	11,807,745
Schools operated by local authorities—					
Operating grants	433,310,297	465,827,304	530,152,224	585,253,642	631,202,171
Home-owner grants (school-levy portion)	203,736,926	216,220,230	224,936,772	232,451,581	236,742,485
Aids and services	18,201,105	33,532,447	36,442,753	26,181,430	24,991,830
Universities, colleges, vocational and other schools	466,619,214	511,329,878	632,132,805	685,092,916	698,040,834
Independent schools	9,565,835	10,841,810	13,224,545	17,154,073	37,884,309
Education of the handicapped	2,748,740	3,537,955	8,061,693	5,316,646	5,098,579
Teachers' pensions and unemployment insurance	48,824,249	69,046,446	96,385,037	103,210,207	104,792,441
Total Education	1,189,705,841	1,317,935,924	1,549,947,904	1,668,572,801	1,750,570,394
Natural Resource and Primary Industries—					
Fish and game	19,660,930	15,262,230	16,294,798	16,108,804	16,717,968
Forests (including fire suppression)	163,635,360	183,515,133	229,389,679	241,260,813	211,967,116
Lands-settlement and agriculture	59,901,882	100,523,937	177,684,905	145,407,337	142,669,629
Minerals and mines	12,312,270	20,822,162	22,888,474	18,662,329	15,609,667
Water resources	30,307,907	34,414,297	39,541,621	33,725,773	49,577,386
Other	16,527,817	8,360,472	1,745,750		
Total Natural Resource and Primary Industries	302,346,166	362,898,231	487,545,227	455,165,056	436,541,786
Trade and Industrial Development	53,119,186	77,394,999	86,331,138	57,504,908	54,169,621
Housing—					
Home-owner grants (nonschool-levy portion)	23,203,073	25,337,139	26,075,767	25,766,231	26,304,721
Home-acquisition grants	18,332,750	25,587,784	21,372,090	22,116,318	23,560,828
Renters' grants	15,293,456	21,688,625	21,627,785	22,044,034	467,247
Other	35,441,294	45,163,988	44,377,392	50,569,759	36,971,277
Total Housing	92,270,573	117,777,536	113,453,034	120,496,342	87,304,073
Aid to Local Government—					
Grants in aid of local government	176,289,842	218,483,744	264,733,057	212,557,750	215,796,116
Transit subsidy	25,136,184	72,853,435	89,757,666	86,408,473	84,188,223
Planning and development	2,582,839	3,136,542	3,677,394	4,659,742	4,587,798
University Endowment Lands	3,006,266	2,538,173	3,143,002	3,569,309	3,339,346
Total Aid to Local Government	207,015,131	297,011,894	361,311,119	307,195,274	307,911,483
Interest on Public Debt	21,681,023	19,299,398	16,917,773	28,329,459	112,594,092

**SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS
EXPENDITURE BY FUNCTION FOR THE FISCAL YEARS ENDED MARCH 31—Continued**

	1980	1981	1982	1983	1984
	\$	\$	\$	\$	\$
Other Expenditure—	(Unaudited)				
Provincial Emergency Program	7,778,953	9,755,561	8,613,767	5,761,926	5,667,572
Special Employment Program	25,039,282	25,204,041	15,035,795	45,977,727	39,381,454
Interest on deposits and revenue refunds	8,759,964	13,920,532	17,766,471	1,552,448	898,997
Power subsidy	3,221,491				
Lottery Fund grants	11,563,565	11,634,227	16,132,831	28,658,227	56,761,841
Crown corporation grants and other pay- ments	9,237,020	21,838,889	53,358,895	10,000,000	46,228,520
British Columbia Resources Investment Corporation					
—Revaluation adjustment		22,004,858			
—Donation of investment			25,019,744		
—Share distribution to British Colum- bia residents	106,326,693				
Transfer of property to British Columbia Buildings Corporation			5,918,571	20,012,926	392,104
Sundry	938,419	393,000	3,276,675	597,500	1,439,707
Total Other Expenditure	172,865,387	104,751,108	145,122,749	112,560,754	150,770,195
Total Combined Expenditure	5,162,963,812	6,059,459,587	7,087,470,147	7,513,294,767	8,363,850,271
Reconciliation with Summaries of Expenditure—					
General Fund	5,351,686,182	6,278,937,580	6,868,665,092	7,469,667,609	8,273,877,944
Less transfers to Special Funds	(392,967,816)	(520,549,982)	(296,399,794)	(266,593,348)	(251,364,058)
Special Funds	204,245,446	313,732,753	577,973,330	1,715,950,836	1,018,603,734
Less transfers to General Fund		(12,660,764)	(62,768,481)	(1,405,730,330)	(677,267,349)
	5,162,963,812	6,059,459,587	7,087,470,147	7,513,294,767	8,363,850,271

**SCHEDULE OF SPECIAL FUNDS TRANSACTIONS AND BALANCES
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	Balance March 31, 1983 ³	Revenue and Transfers ²	Expenditures and Transfers ¹	Balance March 31, 1984 ³
Perpetual Funds—				
British Columbia Cultural Fund—	\$	\$	\$	\$
Capital Account.....	20,000,000			20,000,000
Current Account.....	481,018	1,603,703	1,552,366	532,355
First Citizens' Fund—				
Capital Account.....	25,000,000			25,000,000
Current Account.....	1,969,667	2,001,235	2,724,330	1,246,572
Physical Fitness and Amateur Sports Fund—				
Capital Account.....	20,000,000			20,000,000
Current Account.....	1,168,953	1,611,666	2,130,389	650,230
	<u>68,619,638</u>	<u>5,216,604</u>	<u>6,407,085</u>	<u>67,429,157</u>
Other Funds—				
Farm Income Assurance Fund ^{2,3}				
Contributed reserve	9,674,624			9,674,624
Operating balance	(11,573,095)	64,112,130	58,851,955	(6,312,920)
Habitat Conservation Fund	96,223	1,775,435	750,458	1,121,200
Industrial Development Subsidiary Agreement Loan				
Repayment Revolving Fund ²	19,866,042	12,122,506	6,061,253	25,927,295
Lottery Fund	27,913,765	60,021,992	58,491,446	29,444,311
Resource Revenue Stabilization Fund ¹		677,267,349	677,267,349	
Revenue Sharing Fund ²	30,838,552	210,000,000	210,710,607	30,127,945
Miscellaneous Statutory Accounts	63,581		63,581	
	<u>76,879,692</u>	<u>1,025,299,412</u>	<u>1,012,196,649</u>	<u>89,982,455</u>
Total Special Funds	<u>145,499,330</u>	<u>1,030,516,016</u>	<u>1,018,603,734</u>	<u>157,411,612</u>

¹ Special Fund expenditures include amounts transferred as revenue to the General Fund as follows:

All receipts of the Resource Revenue Stabilization Fund were transferred to the General Fund by order of the Lieutenant Governor in Council under section 4 of the *Resource Revenue Stabilization Fund Act*.

² Special Fund revenues include amounts transferred as expenditures from the General Fund as follows:

Farm Income Assurance Fund—\$31,843,481.

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund—\$9,520,577.

Revenue Sharing Fund—\$210,000,000.

³ Balance of the Farm Income Assurance Fund has been separated into its components of a contributed reserve for stabilization account and operating or current account balance. The contributed reserve represents the remains of advances made by the Provincial government to the Fund to cover short term deficits of individual programs.

SCHEDULE OF COMBINED GENERAL FUND AND SPECIAL FUNDS FOR THE FISCAL YEAR

Ministry	Salaries and Wages \$	Travel \$	Services \$	Utilities, Materials and Supplies \$
Legislation.....	2,518,131	13,730	3,855,044	970,549
Auditor General.....	2,394,733	203,808	171,077	66,708
Ombudsman.....	1,118,880	50,591	186,134	67,638
Premier's Office.....	399,151	71,771	10,091	96,099
Agriculture and Food.....	15,383,897	1,371,436	1,699,681	1,105,699
Attorney General.....	132,948,463	4,512,509	101,951,430	15,241,514
Consumer and Corporate Affairs.....	12,560,267	420,844	2,276,986	706,955
Education.....	13,724,974	396,056	9,153,364	14,773,942
Energy, Mines and Petroleum Resources.....	11,272,765	836,149	4,206,029	668,466
Environment.....	42,535,214	3,242,495	9,319,585	4,425,387
Finance.....	31,107,645	1,007,783	14,252,598	3,826,777
Forests.....	111,082,625	3,482,301	31,469,106	19,046,991
Health.....	193,817,942	4,241,368	28,718,341	24,046,431
Human Resources.....	124,913,437	3,444,227	107,786,755	7,557,780
Industry and Small Business Development.....	6,323,787	529,021	2,778,369	323,686
Intergovernmental Relations.....	1,444,847	100,160	111,301	367,900
Labour.....	22,576,289	1,732,804	3,775,869	916,622
Lands, Parks and Housing.....	33,074,382	1,094,102	3,440,410	7,101,031
Municipal Affairs.....	3,473,010	165,668	345,304	122,722
Provincial Secretary and Government Services.....	39,611,344	1,203,660	30,640,699	20,555,687
Tourism.....	2,973,833	265,883	2,456,329	391,126
Transportation and Highways.....	175,499,305	7,397,118	13,138,794	103,016,706
Universities, Science and Communications.....	3,133,409	101,041	199,472	163,618
Other—				
<i>Employment Development Act, Sec. 1</i>	14,143,236	1,757,278	19,401,503	12,354,579
<i>Medical Services Act, Sec. 12</i>				
Less: Transfers to Special Funds.....				
Special Funds.....	660,161	64,598	1,157,561	243,616
Less: Transfers to General Fund.....				
Combined Expenditure.....	<u>998,691,727</u>	<u>37,706,401</u>	<u>392,501,832</u>	<u>238,158,229</u>
Comparative—1983 Combined Expenditure...	<u>1,009,922,949</u>	<u>42,602,346</u>	<u>381,727,186</u>	<u>235,781,462</u>

¹ Transfers to Special Funds of \$251,364,058 include Agriculture (Farm Income Assurance) \$31,843,481, Municipal Affairs (Revenue Sharing Fund) \$210,000,000, and Industrial Development Subsidiary Agreement Loan Repayment Revolving \$9,520,577.

² Transfer to the General Fund of \$677,267,349 is composed of revenue from the Resource Revenue Stabilization Fund.

**EXPENDITURE BY OBJECTS OF EXPENDITURE CLASSIFICATION (GROUPED)
ENDED MARCH 31, 1984**

Acquisition of Physical Assets	Rentals	Grants, Contributions and Subsidies	Other Expendi- tures	Less: Recoveries	Total Expenditures
\$	\$	\$	\$	\$	\$
56,195	47,779	87,400	63,872		7,612,700
11,144	210,001	5,000			3,062,471
	194,996				1,618,239
			213		577,325
123,458	4,934,825	17,308,221	38,364,714 ¹	(1,856,131)	78,435,800
1,379,886	59,029,840	20,352,362	3,067,229	(5,812,892)	332,670,341
	2,280,696	108,000	105,834	(1,857)	18,457,725
1,187,803	3,298,353	2,055,005,207	1,447,537	(723,463,259)	1,375,523,977
58,651	2,214,411	7,474,269	31,853,062	(36,357,864)	22,225,938
7,351,804	13,485,639	1,414,791	109,808	(1,653,674)	80,231,049
73,440	6,060,564	77,048,904	198,288,520	(91,536,602)	240,129,629
5,022,116	45,074,024	1,926,885	427,619	(2,276,875)	215,254,792
1,600,000	37,701,381	2,151,499,180	8,292,783	(14,636,927)	2,435,280,499
733,188	30,859,279	1,103,448,401	1,142,975	(2,504,991)	1,377,381,051
	1,250,527	100,732,080 ¹	358,947		112,296,417
	62,496	45,000	52,142		2,183,846
193,621	3,132,956	7,817,054	13,465,816	(1,289,406)	52,321,625
1,967,165	5,921,457	37,815,279	20,699,162	(1,625,830)	109,487,158
	551,808	4,863,754	210,087,760 ¹	(1,574)	219,608,452
243,015	14,635,061	7,240,413	164,344,255	(29,311,621)	249,162,513
	902,524	716,175	84,781	(1,807,306)	5,983,345
110,476,839	107,450,563	57,200,318	472,736	(12,950,948)	561,701,431
39,455	29,291,075	365,649,846	8,426,392	(4,197,815)	402,806,493
161,711,524	15,814,731	25,147,347	1,257	(10,521,313)	239,810,142
		130,054,986			130,054,986
36,276	335,893	273,861,455	(251,364,058) ¹		(251,364,058)
			742,244,449	(275)	1,018,603,734
			(677,267,349) ²		(677,267,349)
292,265,580	384,740,879	6,446,822,327	514,770,456	(941,807,160)	8,363,850,271
185,570,556	317,165,213	5,917,706,091	555,705,855	(1,132,886,891)	7,513,294,767

**SCHEDULE OF RESOURCE REVENUE STABILIZATION FUND
REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Estimated	Source		Revenue	
\$		\$	\$	\$
	Petroleum and Natural Gas:			
45,000,000	British Columbia Petroleum Corporation	166,230,913		
49,000,000	Permits and Fees	70,380,793		
85,000,000	Petroleum and Natural Gas Royalties	96,652,028		
179,000,000			333,263,734	
	Minerals:			
—	Mining Tax	1,656,635		
—	Mineral Resource Tax	(1,537,382)		
15,000,000	Mineral Land Tax	15,940,321		
11,000,000	Coal, Minerals and Metals Royalties	8,944,758		
8,000,000	Miscellaneous Mining Receipts	6,612,387		
34,000,000			31,616,719	
	Forests:			
2,500,000	Logging Tax	956,421		
113,000,000	Timber Sales ¹	103,833,898		
5,900,000	Timber Royalties	13,120,905		
6,800,000	Forest Scaling Fees	8,941,426		
2,800,000	Miscellaneous Forest Receipts	4,042,955		
131,000,000			130,895,605	
172,000,000	Water Rentals and Recording Fees		171,995,181	
9,600,000	Wildlife Act—Fees and Licences		9,496,110	
181,600,000				
525,600,000	Revenue of the Resource Revenue Stabilization Fund			677,267,349
—	Transfer to General Fund			677,267,349
—	Balance of Fund			—

¹ Timber sales are net of stumpage offsets allowed under section 88 of the *Forest Act*—\$62,594,705 (Estimates \$59,000,000).

SCHEDULE OF GENERAL FUND REVENUE BY SOURCE FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Estimated	Source	Revenue
\$		\$
	Taxation Revenue:	
1,877,000,000	Personal Income ¹	1,818,815,006
226,000,000	Corporation Income ¹	309,470,082
1,225,000,000	Social Service	1,201,338,425
375,000,000	Gasoline	370,554,377
45,000,000	Motive Fuel Use	50,513,372
132,000,000	Tobacco	138,450,501
87,000,000	Corporation Capital	85,782,350
39,000,000	Property (rural areas)	36,789,104
23,000,000	Insurance Premium	20,920,174
25,000,000	Hotel Room	23,215,930
8,000,000	Horse Racing	7,701,216
—	Succession and Gift	(99,762)
<u>4,062,000,000</u>	Total Taxation Revenue	<u>4,063,450,775</u>
	Natural Resource Revenue:	
525,000	Transfer from the Resource Revenue Stabilization Fund ²	677,267,349
	Other Revenue:	
	Sales and Services:	
30,000,000	Land Registry Fees	31,035,564
27,000,000	Real Estate Earnings of the Crown Land Account	18,907,044
12,500,000	Medicare Services Recoveries	10,604,075
6,650,000	Motor Vehicle Lien and Search Fees	6,878,726
5,000,000	Ambulance Service	4,659,878
4,400,000	Ferry Revenue	4,168,508
2,200,000	Sheriffs' Fees	2,114,373
1,950,000	Property Tax Collection Fees	2,028,840
1,600,000	Vital Statistics Fees	1,195,200
1,200,000	Hearing Aid Equipment	1,169,694
700,000	Sales of Maps and Airphotos	479,378
—	Management Fees	1,075,866
—	University Endowment Lands Revenue	570,964
<u>4,900,000</u>	Miscellaneous Sales and Services	<u>6,970,281</u>
98,100,000		91,858,391
	Licences and Permits:	
108,000,000	Motor Vehicle Licences and Permits (See note 13)	39,827,653
15,400,000	Liquor Licensing Branch—Permits and Fees	14,385,538
7,000,000	Companies Branch	7,354,634
5,000,000	Safety Inspecting Fees	4,069,261
4,500,000	Law Stamps	3,938,380
3,300,000	Camp-site Permits and Park Use	2,997,226
2,600,000	Fire Services Act—Fees, etc.	3,969,398
2,500,000	Insurance, Brokers and Real Estate	1,647,811
1,300,000	Agricultural Licences	1,035,612
1,000,000	Trade and Dealer Licences	798,716
900,000	Mobile Home Registry	683,547
<u>4,500,000</u>	Miscellaneous Licences and Permits	<u>2,793,777</u>
156,000,000		83,501,553
64,500,000	Interest from Investments	68,843,829

**SCHEDULE OF GENERAL FUND REVENUE BY SOURCE
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Estimated	Source	Revenue	
\$		\$	\$
	Other Revenue—Continued		
	Miscellaneous:		
18,000,000	Fines and Penalties	16,395,065	
	Institutional Maintenance Receipts:		
12,000,000	Maintenance of Children	11,308,078	
6,500,000	Other Maintenance Receipts	2,909,430	
8,700,000	Insurance Claim Receipts	9,006,337	
31,800,000	Other Miscellaneous Revenue	35,472,193	
1,000,000	Municipal Share of Joint Service Program	3,876,161	
78,000,000			78,967,264
	Non-recurring Recoveries:		
	British Columbia Harbours Board—Sale of Assets	24,826,900	
	British Columbia Development Corporation— return of trust assets	25,293,595	
	Pier B.C. Development Board Ltd.—Windup Sale of Property to British Columbia Buildings Corporation	2,900,000	
	Recovery of ferry refit costs	288,652	
	Other	854,658	
		110,265	
			54,274,070
396,600,000	Total Other Revenue		377,445,107
	Contributions From Government Enterprises:		
355,000,000	Liquor Distribution Branch ¹	351,525,246	
	British Columbia Systems Corporation	19,045	
355,000,000	Total Contributions from Govern- ment Enterprises		351,544,291
	Contributions From the Federal Government:		
793,000,000	Established Programs Financing	928,536,000	
490,000,000	Canada Assistance Plan	543,710,297	
	Fiscal Stabilization Program (see Note 17)	139,000,000	
55,000,000	Adult Occupational Training	75,748,478	
15,000,000	Economic Development	20,593,417	
5,000,000	Public Utilities Income Tax Transfer Act	4,725,987	
15,000,000	Transportation and Highways	14,228,760	
2,500,000	Statutory Subsidies	2,515,831	
20,000,000	Reciprocal Taxation Agreement	16,315,000	
36,500,000	Other Payments	27,306,893	
1,432,000,000	Total Contributions from the Federal Government		1,772,680,663
6,771,200,000	General Fund Revenue		7,242,388,185

Revenue by source is reported after the deduction of amounts considered uncollectible. These amounts totalled \$19,940,542 in 1983/84 and were comprised of reductions of Taxation \$14,295,962, Natural Resources \$169,059, Contributions from Federal Government \$169,392, Other \$5,306,129.

¹ Personal and Corporation income tax revenues are recorded after reduction for tax credits of \$3,264,571 and \$14,870,673 respectively. Taxes are reduced for the payment of foreign tax, logging tax, political contributions, personal income tax, and royalty rebates.

² Natural resource revenue is paid into the Resource Revenue Stabilization Fund. In 1983/84 all revenue received by this Fund was transferred to the General Fund.

³ The British Columbia Liquor Distribution Branch revenue is the net income of the Branch after adjusting for differences in the accounting policies of the Branch from those of the Government. Revenue of \$351,525,246 is comprised of gross revenue of \$912,029,059 less cost of merchandise sold and operating expenses of \$562,510,486 and accounting policy adjustments which add back \$701,217 for the decrease in value of fixed assets and \$1,305,156 for accrued employee benefits. (Refer to Section G of the Public Accounts for complete financial statements of the Branch.)

**SCHEDULE OF GENERAL FUND EXPENDITURE BY MINISTRY
SHOWING EXPENDITURE COMPARED WITH MAIN ESTIMATES
AND OTHER AUTHORIZATIONS FOR THE FISCAL YEAR
ENDED MARCH 31, 1984**

Ministry	Total Appropriations			Actual Expenditures	Net Under Expenditures
	Estimated	Other Authorizations	Total		
	\$	\$	\$	\$	\$
Legislation	7,610,112	2,588	7,612,700	7,612,700	
Auditor General	3,151,560		3,151,560	3,062,471	89,089
Ombudsman	1,618,744		1,618,744	1,618,239	505
Premier's Office	660,799		660,799	577,325	83,474
Agriculture and Food	81,668,594	(2,112,421)	79,556,173	78,435,800	1,120,373
Attorney General	330,153,115	4,912,502	335,065,617	332,670,341	2,395,276
Consumer and Corporate Affairs	19,107,135		19,107,135	18,457,725	649,410
Education	1,406,702,670	1,200,000	1,407,902,670	1,375,523,977	32,378,693
Energy, Mines and Petroleum Resources	25,582,377	188,522	25,770,899	22,225,938	3,544,961
Environment	82,906,639	3,450,693	86,357,332	80,231,049	6,126,283
Finance	333,525,315	1,209,590	334,734,905	240,129,629	94,605,276
Forests	242,616,350	578	242,616,928	215,254,792	27,362,136
Health	2,450,048,847	2,205,476	2,452,254,323	2,435,280,499	16,973,824
Human Resources	1,368,272,892	11,540,000	1,379,812,892	1,377,381,051	2,431,841
Industry and Small Business Development	140,917,429	(3,899,690)	137,017,739	112,296,417	24,721,322
Intergovernmental Relations	2,423,087	2,004	2,425,091	2,183,846	241,245
Labour	58,899,343	18,936	58,918,279	52,321,625	6,596,654
Lands, Parks and Housing	100,270,328	14,326,808	114,597,136	109,487,158	5,109,978
Municipal Affairs	220,916,359		220,916,359	219,608,452	1,307,907
Provincial Secretary and Government Services	259,810,124	8,524	259,818,648	249,162,513	10,656,135
Tourism	5,942,086	359,089	6,301,175	5,983,345	317,830
Transportation and Highways	569,114,840		569,114,840	561,701,431	7,413,409
Universities, Science and Communications	389,382,555	20,900,000	410,282,555	402,806,493	7,476,062
Other	245,000,000	130,054,986	375,054,986	369,865,128	5,189,858
	<u>8,346,301,300¹</u>	<u>184,368,185</u>	<u>8,530,669,485</u>	<u>8,273,877,944</u>	<u>256,791,541</u>

¹ Main Estimates Voted

Special Accounts Estimate

8,346,301,300

Net Voted Financing

Transactions Estimate

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**SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Vote No.	Description	Total Appropriations		Total	Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations			
		\$	\$	\$	\$	\$
1	Legislation					
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 64)	7,610,112	2,588	7,612,700	7,612,700	
2	Auditor General					
	Auditor General	3,151,560		3,151,560	3,062,471	89,089
3	Ombudsman					
	Office of the Ombudsman	1,618,744		1,618,744	1,618,239	505
4	Premier's Office					
	Premier's Office	660,799		660,799	577,325	83,474
5	Ministry of Agriculture and Food					
	Minister's Office	175,590		175,590		
	Ministry Operations	78,200,677			140,418	35,172
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,700,000)	75,500,677	74,666,527	834,150
	Milk Board	263,285		263,285	252,032	11,253
	Provincial Agricultural Land Commission	715,042		715,042	711,230	3,812
6	Statutory—					
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7)—Livestock improvement		30,030	30,030	30,030	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—Crop insurance (see B 51 for detail)		526,022	526,022	526,022	
		79,354,594	(2,143,948)	77,210,646	76,326,259	884,387
	Special Accounts—					
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)	14,000		23,062	23,062	
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)	2,300,000	9,062	2,300,000	2,064,014	235,986
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5)		22,465	22,465	22,465	
		81,668,594	(2,112,421)	79,556,173	78,435,800	1,120,373

Ministry of Attorney General					
9	Minister's Office.....	185,732	185,732	180,959	4,773
10	Administration and Support Services.....	65,728,532			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....			66,360,018	
11	Superior and County Judiciary.....	1,894,887			
	Supplement—Special Warrant No. 7.....			1,879,918	164,969
12	Provincial Judiciary.....	9,078,651		8,737,866	340,785
13	Police Services.....	72,599,391			
	Supplement—Special Warrant No. 7.....			72,400,519	798,872
14	Court Services.....	42,906,470		42,882,998	23,472
15	Corrections.....	79,176,813		79,171,190	5,623
16	Legal Services to Government.....	9,821,996		9,076,168	745,828
17	Criminal Justice.....	15,053,323		15,046,568	6,755
18	Statutory Services, Boards and Commissions.....	33,660,320			
	Supplement—Special Warrant No. 7.....				
	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5)).....			35,485,779	265,849
	Statutory— <i>Indian Cui-off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5)—Okanagan, Squamish and Westbank.....			1,439,708	
	Special Account— <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274).....	330,106,115	335,018,617	332,661,691	2,356,926
		47,000	47,000	8,650	38,350
		330,153,115	335,065,617	332,670,341	2,395,276
Ministry of Consumer and Corporate Affairs					
19	Minister's Office.....	184,197	184,197	181,569	2,628
20	Ministry Operations.....	18,922,938	18,922,938	18,276,156	646,782
		19,107,135	19,107,135	19,457,725	649,410
Ministry of Education					
21	Minister's Office.....	207,010	207,010	149,479	57,531
22	Management Operations and Educational Finance.....	24,383,227	24,383,227	23,722,286	660,941
23	Public Schools Education.....	1,040,531,959	1,040,531,959	1,009,969,201	30,562,758
24	Post Secondary Colleges and Institutes.....	319,463,135	319,463,135	318,794,894	668,241
25	Independent Schools.....	22,117,339	22,117,339	21,688,117	429,222
	Statutory— <i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20 (6)).....			1,200,000	
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail).....				
26	Voted Financing Transactions (Rural Residential School Property Tax).....				
		1,406,702,670	1,407,902,670	1,375,523,977	32,378,693

**SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations		Actual Expenditure \$	Net Under Expenditure \$
		Estimated \$	Other Authorizations \$		
Ministry of Energy, Mines and Petroleum Resources					
27	Minister's Office	173,868		173,868	
28	Resource Management Program	20,353,252		20,353,252	44,586
29	British Columbia Utilities Commission	1,555,257		1,555,257	1,932,415
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement Statutory— Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c))— Interest on revenue refunds	3,500,000		3,500,000	70,440
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2))—Mine improve- ment		97,340	97,340	1,497,520
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail)		2,355	2,355	
	Special Account—Energy Development—Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 4)	25,582,377	99,695	25,682,072	3,544,961
		25,582,377	188,522	22,137,111	
			88,827	88,827	
				22,225,938	3,544,961
Ministry of Environment					
31	Minister's Office	164,475		164,475	111,606
32	Resource and Environmental Management	79,212,164		79,212,164	2,951,816
33	Emergency Assistance	3,530,000		3,530,000	3,062,861
	Statutory— Flood Relief Act (R.S.B.C. 1979, chap. 138, sec. 2)—Flood costs Emergency Program Act (R.S.B.C. 1979, chap. 106, sec. 16)— Purchase of property subject to hazard		2,783,564	2,783,564	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 15 (1))—Extinguishment of debt		663,327	663,327	
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail)		3,802	3,802	
		82,906,639	3,450,693	86,357,332	6,126,283

**SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations		Total	Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations			
		\$	\$	\$	\$	\$
Ministry of Human Resources						
49	Minister's Office	195,191		195,191	176,351	18,840
50	Ministry Programs	1,281,477,701				
	Supplement—Special Warrant No. 8		11,540,000	1,293,017,701	1,293,016,477	1,224
51	Transit Services	86,600,000		86,600,000	84,188,223	2,411,777
		1,368,272,892	11,540,000	1,379,812,892	1,377,381,051	2,431,841
Ministry of Industry and Small Business Development						
52	Minister's Office	158,426		158,426	151,861	6,565
53	Ministry Operations	68,112,503				
	Supplement—Special Warrant No. 6		1,000,000			
	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—Transfer to Ministry of Universities, Science and Communications		(4,900,000)	64,212,503	41,094,236	23,118,267
54	British Columbia Railway—Historic Debt	70,000,000		70,000,000	70,000,000	
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England					
55	Voted Financing Transactions (Travel Industry Development Subsidiary Agreement)		310	310	310	
		138,270,929	(3,899,690)	134,371,239	111,246,407	23,124,832
	Special Account—North East Coal Development— <i>Special Appropri- ations Act</i> (S.B.C. 1982, chap. 40, sec. 6)	2,646,500		2,646,500	1,050,010	1,596,490
		140,917,429	(3,899,690)	137,017,739	112,296,417	24,721,322
Ministry of Intergovernmental Relations						
56	Minister's Office	117,775		117,775	112,085	5,690
57	Intergovernmental Relations	2,305,312		2,305,312	2,069,757	235,555
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England		2,004	2,004	2,004	
		2,423,087	2,004	2,425,091	2,183,846	241,245

Ministry of Labour					
58	Minister's Office.....	182,042	18,936	182,042	177,061
59	Ministry Operations.....	56,023,326		56,023,326	49,431,653
60	Boards and Agencies.....	2,693,975			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3)).....		18,936	2,712,911	
		58,899,343	18,936	58,918,279	52,321,625
					6,596,654
Ministry of Lands, Parks and Housing					
61	Minister's Office.....	176,639		176,639	129,708
62	Ministry Operations.....	63,038,679		63,038,679	59,198,623
63	Ministry Enterprises.....	10		10	
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail).....				
		63,215,328		63,215,328	59,328,331
					3,886,997
Special Accounts—					
	Crown Land— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7).....	16,700,000	6,278,761	22,978,761	
	Provincial Home Acquisition— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21).....	18,000,000	8,048,047	26,048,047	
	<i>University Endowment Land Act</i> (R.S.B.C. 1979, chap. 420, sec. 3).....	2,355,000		2,355,000	
		100,270,328	14,326,808	114,597,136	109,487,158
					5,109,978
Ministry of Municipal Affairs					
64	Minister's Office.....	161,468		161,468	156,901
65	Operations and Administration.....	9,349,891		9,349,891	8,866,860
66	Municipal Revenue Sharing.....	210,000,000		210,000,000	210,000,000
	Special Account— <i>Downtown Revitalization—Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 2).....	219,511,359		219,511,359	219,023,761
		220,916,359		220,916,359	219,608,452
					1,307,907

**SCHEDULE OF GENERAL FUND EXPENDITURE BY APPROPRIATION
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

Vote No.	Description	Total Appropriations		Actual Expenditure	Net Under Expenditure
		Estimated	Other Authorizations		
		\$	\$	\$	\$
Ministry of Provincial Secretary and Government Services					
67	Minister's Office.....	197,095		172,227	24,868
68	Provincial Secretary and Government Services.....	41,611,053		40,063,190	1,547,863
69	Government Information Services.....	17,861,018		13,704,565	4,156,453
70	Culture, Heritage and Recreation.....	17,843,737		17,201,643	642,094
71	Government Personnel, Pensions and Employee Benefits Administration.....	13,052,221		11,618,373	1,433,848
72	Pensions and Employee Benefits Contributions.....	167,183,000		165,518,708	1,664,292
	Statutory— <i>Public Sector Restraint Act</i> (S.B.C. 1983, chap. 26, sec. 7 (6)) <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1))—net of recoveries (see B 51 for detail)		8,219	8,219	
	Special Accounts— Barkerville Historic Park Development— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 1) Provincial Computerization of Libraries— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 7)	257,748,124	8,219	257,756,343	9,469,418
		526,000	305	526,305	
		1,536,000		349,283	1,186,717
		259,810,124	8,524	249,162,513	10,656,135
Ministry of Tourism					
73	Minister's Office.....	132,564		130,524	2,040
74	Operations Services.....	3,811,088			
	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		335,380	4,146,468	315,790
75	Marketing Services.....	1,998,434		1,682,644	
	Statutory— <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78)— Medical expenses, London, England and California, U.S.A.		23,709	23,709	
		5,942,086	359,089	5,983,345	317,830

**COMBINED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Debt of municipalities and other local governments, Provincial Crown corporations and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

	1984		1983	
	Gross Outstanding ²	Net Sinking Funds ²	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
(2) Guarantees authorized pursuant to the <i>Educational Institutions Capital Finance Act</i> , sec. 9	27,602,601			
Less: held by British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	748,479,869			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080	—	—
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Government services—				
(7) Guarantees authorized pursuant to the <i>British Columbia Buildings Corporation Act</i> , sec. 131—				
Debentures — funded	523,526,635	21,863,088	501,663,547	488,013,451
Notes — unfunded	60,052,027		60,052,027	75,272,192
(8) Guarantees authorized pursuant to the <i>System Act</i> , sec. 201—				
Debentures — funded	52,912,225	1,275,277	51,636,948	51,804,419
Notes — unfunded				2,689,906
Subtotal, Government services	636,490,887	23,138,365	613,352,522	617,779,968
Health and education —				
(9) Guarantees authorized pursuant to the <i>Educational Institutions Capital Finance Act</i> , sec. 9 —				
Debentures — funded ¹	407,814,851	22,536,010	385,278,841	310,608,785
(10) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9 —				
Debentures — funded ¹	939,263,656	197,470,835	741,792,821	686,799,288
(11) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 91—				
Debentures — funded	1,533,119,342	540,732,275	992,387,067	1,013,943,981
— unfunded	4,245,316		4,245,316	8,022,681
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development —				
(12) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,494,510		3,494,510	4,249,675
(13) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8 ¹	9,053,926		9,053,926	13,130,046
(14) Guarantees authorized pursuant to the <i>British Columbia Place Act</i> , 1980, sec. 6 ¹	31,516,233		31,516,233	

(15) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ — Bonds and debentures—funded Notes—unfunded Capital leases	774,990,612 370,205,813 26,759,497	155,548,516	619,442,096 370,205,813 26,759,497	642,875,212 233,775,244
(16) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ — Bonds and debentures Notes Capital leases	78,821,867 101,228,767 60,533,101 263,949,579 (182,509,798)	398,740	78,423,127 101,228,767 60,533,101	37,648,682 20,005,068 26,429,242
(17) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 ¹ , Bonds. Less: held by the British Columbia Housing and Employment Development Financing Authority	81,439,781 62,229,003 3,807,820 43,559,025		81,439,781 62,229,003 3,807,820 43,559,025	142,934,301 4,118,039 28,688,686 30,271,068
(18) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	9,225,872 6,607,660		9,225,872 6,607,660	6,226,751
(19) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ — Bonds and debentures—unfunded series —notes	189,348,698		189,348,698	6,191,788 2,012,888
(20) Indemnities authorized pursuant to the <i>Financial Administration Act</i> , sec. 56—WLC Development Ltd.	4,782,119 30,009,349		4,782,119 30,009,349	3,936,895 30,009,349
(21) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30.1 ¹	1,887,613,653	155,947,256	1,731,666,397	1,232,502,934
(22) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures Notes	9,061,164,502 9,061,164,502 14,513,701,346	725,380,997 725,380,997 1,684,166,733	8,335,783,505 8,335,783,505 12,829,534,613	7,661,336,557 7,661,336,557 11,563,274,668
(23) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. ¹	94,141,094	19,725,318	74,415,776	136,427,866
(24) Guarantees authorized pursuant to the <i>Petroleum Corporation Act</i> , secs. 10 and 12 ¹ Subtotal, economic development	14,419,560,252	1,664,441,415	12,755,118,837	11,426,846,802
Utilities —				
(25) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ — Bonds and debentures—funded Subtotal, utilities	9,061,164,502 9,061,164,502 14,513,701,346	725,380,997 725,380,997 1,684,166,733	8,335,783,505 8,335,783,505 12,829,534,613	7,661,336,557 7,661,336,557 11,563,274,668
Grand total, all guaranteed debt				
Less: Amounts included above held as investments by General and Special Funds				
Net total, all guaranteed debt				

¹ See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

² Gross outstanding debt as at March 31, 1984 includes accrued interest of \$437.7 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at amortized cost, plus accrued interest of \$39 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1.481 billion at March 31, 1984 (1983, \$1.308 billion); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying 57.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately \$297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.4 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.9 billion) are subject to redemption on six months' notice by the Federal Minister of Finance. Between the year end and August 15, 1984 there have been additional debt issues net of redemptions, guaranteed by the Province totalling \$78.6 million.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT
Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1984

PUBLIC DEBT

Public debt represents direct debt obligations of the Province of British Columbia resulting from certificates of indebtedness that have not yet become due. The Lieutenant Governor in Council authorizes the Minister of Finance to borrow money by the issue and sale of securities for the Province of British Columbia and for the purpose of lending it to Provincial Crown corporations and certain local government bodies in his capacity as fiscal agent.

I For the Purpose of the Province of British Columbia

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)
	\$	\$	\$	\$	1984
Short Term Promissory Notes		95,737,500		95,737,500	\$
Treasury Bills	700,000,000	3,120,000,000	3,040,000,000	780,000,000	95,737,500
Province of British Columbia Notes and Bonds	183,147,790	575,000,000	26,100,000	732,047,790	80,000,000
Total	883,147,790	3,790,737,500	3,066,100,000	1,607,785,290	548,900,000
				724,637,500	700,000,000

Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

- The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed \$450,000,000 in Canadian funds.
- The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.
- The Notes mature in 365 days or less.

As at March 31, 1984, \$95,737,500 in Notes were outstanding. These notes mature at various dates to April 4, 1984 at an annual average interest rate of 10.2514%.

Treasury Bills

Date of Issue	Average Yield %	Issues Outstanding April 1/83 \$	Issues			Retirements \$	Issues Outstanding Mar. 31/84 \$
			Par Value \$	Discount \$	Net Proceeds \$		
January 5, 1983	9.67	50,000,000				50,000,000	
January 12, 1983	9.48	50,000,000				50,000,000	
January 19, 1983	9.63	50,000,000				50,000,000	
January 26, 1983	9.70	50,000,000				50,000,000	
February 2, 1983	9.83	50,000,000				50,000,000	

February 9, 1983	9.61	60,000,000	1,355,930	58,644,070	50,000,000
February 16, 1983	9.15	50,000,000	1,348,850	58,651,150	50,000,000
February 23, 1983	9.27	50,000,000	1,355,280	58,644,720	50,000,000
March 2, 1983	9.17	60,000,000	1,340,900	58,659,100	60,000,000
March 9, 1983	9.31	60,000,000	1,329,490	58,670,600	60,000,000
March 16, 1983	9.18	60,000,000	1,327,200	58,672,800	60,000,000
March 23, 1983	9.23	60,000,000	1,329,780	58,670,220	60,000,000
March 30, 1983	9.18	60,000,000	1,355,900	58,644,100	60,000,000
April 7, 1983	9.27	60,000,000	1,366,820	58,633,180	60,000,000
April 14, 1983	9.22	60,000,000	1,370,800	58,629,200	60,000,000
April 21, 1983	9.27	60,000,000	1,348,950	58,651,050	60,000,000
April 28, 1983	9.17	60,000,000	1,351,750	58,648,250	60,000,000
May 5, 1983	9.09	60,000,000	1,346,450	58,653,550	60,000,000
May 12, 1983	9.07	60,000,000	1,355,840	58,644,160	60,000,000
May 19, 1983	9.09	60,000,000	1,353,950	58,646,050	60,000,000
May 26, 1983	9.27	60,000,000	1,353,050	58,646,950	60,000,000
June 2, 1983	9.35	60,000,000	1,353,800	58,632,350	60,000,000
June 9, 1983	9.38	60,000,000	1,367,650	58,612,080	60,000,000
June 16, 1983	9.23	60,000,000	1,387,920	58,630,150	60,000,000
June 23, 1983	9.24	60,000,000	1,369,850	58,635,650	60,000,000
June 30, 1983	9.21	60,000,000	1,364,350	58,644,900	60,000,000
July 7, 1983	9.27	60,000,000	1,355,100	58,647,700	60,000,000
July 14, 1983	9.26	60,000,000	1,358,150	58,649,600	60,000,000
July 21, 1983	9.25	60,000,000	1,352,300	58,650,500	60,000,000
July 28, 1983	9.26	60,000,000	1,350,400	58,651,250	60,000,000
August 4, 1983	9.36	60,000,000	1,349,500	58,650,600	60,000,000
August 11, 1983	9.36	60,000,000	1,350,550	58,653,450	60,000,000
August 18, 1983	9.50	60,000,000	1,346,550	58,638,850	60,000,000
August 25, 1983	9.37	60,000,000	1,348,750	58,629,800	60,000,000
September 1, 1983	9.33	60,000,000	1,349,400	58,636,400	60,000,000
September 8, 1983	9.27	60,000,000	1,350,400	58,619,550	60,000,000
September 15, 1983	9.29	60,000,000	1,350,400	58,585,040	60,000,000
September 22, 1983	9.25	60,000,000	1,349,500	58,560,050	60,000,000
September 29, 1983	9.24	60,000,000	1,349,500	58,568,800	60,000,000
October 6, 1983	9.23	60,000,000	1,350,550	58,571,390	60,000,000
October 13, 1983	9.23	60,000,000	1,346,550		
October 20, 1983	9.21	60,000,000	1,348,750		
October 27, 1983	9.22	60,000,000	1,349,400		
November 3, 1983	9.23	60,000,000	1,361,150		
November 10, 1983	9.31	60,000,000	1,370,200		
November 17, 1983	9.37	60,000,000	1,363,600		
November 24, 1983	9.33	60,000,000	1,380,450		
December 1, 1983	9.45	60,000,000	1,414,960		
December 8, 1983	9.69	60,000,000	1,439,950		
December 15, 1983	9.86	60,000,000	1,431,200		
December 22, 1983	9.80	60,000,000	1,428,610		
December 29, 1983	9.78	60,000,000			

**COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT**

**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1984—Continued**

Date of Issue	Average Yield %	Issues				Retirements	Issues Outstanding Mar. 31/84
		Issues Outstanding April 1/83	Par Value	Discount	Net Proceeds		
		\$	\$	\$	\$	\$	\$
January 5, 1984	9.76		60,000,000	1,426,000	58,574,000		60,000,000
January 12, 1984	9.76		60,000,000	1,424,600	58,575,400		60,000,000
January 19, 1984	9.74		60,000,000	1,421,850	58,578,150		60,000,000
January 26, 1984	9.72		60,000,000	1,418,950	58,581,050		60,000,000
February 2, 1984	9.76		60,000,000	1,424,750	58,575,250		60,000,000
February 9, 1984	9.77		60,000,000	1,426,260	58,573,740		60,000,000
February 16, 1984	9.77		60,000,000	1,426,700	58,573,300		60,000,000
February 23, 1984	9.80		60,000,000	1,431,600	58,568,400		60,000,000
March 1, 1984	9.84		60,000,000	1,436,600	58,563,400		60,000,000
March 8, 1984	9.90		60,000,000	1,445,320	58,554,680		60,000,000
March 15, 1984	10.30		60,000,000	1,502,200	58,497,800		60,000,000
March 22, 1984	10.44		60,000,000	1,522,150	58,477,850		60,000,000
March 29, 1984	10.53		60,000,000	1,534,740	58,465,260		60,000,000
Total		700,000,000	3,120,000,000	71,977,360	3,048,022,640	3,040,000,000	780,000,000

Treasury bills are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Treasury bills do not pay interest but are sold at a discount and mature at par. The difference between issue price and par at maturity represents the lenders' income in lieu of interest.

- Treasury bills have the following characteristics:
- issued at a discount in lieu of interest payments
 - maturity: 91 days
 - issued in Canadian currency
 - transferable
 - bought and sold on the open market.

Province of British Columbia Notes and Bonds

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/84 \$	Interest Payable	Redemption Provisions
Dec. 16, 1985	Dec. 16, 1983	10 1/4	Notes	PRD	200,000,000			200,000,000	June 16 and December 16	not redeemable prior to maturity
Mar. 31, 1988	Mar. 31, 1983	11 1/4	Bonds	PRA	26,100,000			26,100,000	March 31 and September 30	not redeemable prior to maturity
May 1, 1988	May 1, 1978	9 1/4	Bonds	BD	157,047,790		26,100,000	130,947,790	May 1 and November 1	redeemable in whole or in part at any time
Aug. 23, 1988	Aug. 23, 1983	11 1/2	Notes	PRB		100,000,000		100,000,000	February 23 and August 23	not redeemable prior to maturity
Oct. 20, 1993	Oct. 20, 1983	12	Bonds	PRC		150,000,000		150,000,000	April 20 and October 20	not redeemable prior to maturity
Dec. 9, 1993	Dec. 9, 1983	12	Bonds	BCEC-1		125,000,000		125,000,000	December 9	redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied
Total					183,147,790	575,000,000	26,100,000	732,047,790		

¹ Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years are:

Fiscal	\$
1985	26,100,000
1986	226,100,000
1987	26,100,000
1988	52,200,000
1989	126,547,790

**COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PUBLIC DEBT**

**Pursuant to Section 54 (2) of the FINANCIAL ADMINISTRATION ACT, 1981
For the Fiscal Year Ended March 31, 1984—Continued**

II Fiscal Agency Borrowings

	April 1/83	Issues	Retirements	March 31/84	Net increase or (decrease)
	\$	\$	\$	\$	1984 1983
Short Term Promissory Notes					
Province of British Columbia Note, Bonds and Debenture		246,313,651	104,413,450	141,900,201	\$
		109,000,000		109,000,000	
Total		355,313,651	104,413,450	250,900,201	

Short Term Promissory Notes

Short term promissory notes are short term financial obligations issued by the Province of British Columbia to pay a sum of money on a given date. Short term promissory notes are issued under the authority of the *Financial Administration Act* and an Order of the Lieutenant Governor in Council.

Short term promissory notes (the "Notes") have the following characteristics:

— The principal amount of Notes outstanding at any time, for the purpose of both the Province of British Columbia and Fiscal Agency arrangements, is not expected to exceed \$450,000,000 in Canadian funds.

— The Notes may be issued in bearer or registered form and may either be interest bearing with principal and interest payable at maturity, or be issued at a discount to mature at the principal amount.

— The Notes mature in 365 days or less.

As at March 31, 1984, \$141,900,201 in Notes were outstanding. These notes mature at various dates to May 8, 1984 at an annual average interest rate of 9.93% for an average term of 32 days. During the year \$246,313,651 in Notes were issued at interest rates which varied between 9.375-10.35%.

Province of British Columbia Note, Bonds and Debenture

Maturity	Issue Date	Rate (%)	Nature	Series	Amount Outstanding Apr. 1/83 \$	Issues ¹ \$	Retirements \$	Amount Outstanding Mar. 31/84 \$	Interest Payable	Redemption Provisions
Jan. 31, 1996	Jan. 31, 1984	12 1/4	Note	BCJC-3	24,000,000	24,000,000		24,000,000	January 31	\$2,400,000 to be redeemed January 31, 1991-1995 and \$12,000,000 January 31, 1996
Dec. 1, 1998	Dec. 1, 1983	11 1/4	Bonds	BCJC-1		50,000,000		50,000,000	December 1	redeemable in whole at the option of the Province if taxation laws requiring additional payments are imposed or levied

Nov. 10, 2003	Nov. 10, 1983	11.65 Deben- ture	10,000,000	May 10 and November 10	redeemable in whole or in part at the option of the Minister of Finance of Canada
Jan. 15, 2009	Jan. 15, 1984	8 3/4 Bonds BCIC-2	25,000,000	January 15	redeemable in whole at the option of the Province if taxation laws requir- ing additional payments are imposed or levied
Total			109,000,000		109,000,000

¹ Issued under and pursuant to the *Financial Administration Act*, chapter 15, Statutes of British Columbia, 1981, as amended and an Order of the Lieutenant Governor in Council of the Province of British Columbia.

The aggregate amounts of payments estimated to be required in each of the next five years to meet sinking fund or retirement provisions are:

Fiscal	\$
1985	218,520
1986	218,520
1987	218,520
1988	218,520
1989	218,520

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF MONEY REFUNDED UNDER PROVISIONS OF SECTION 13
OF THE FINANCIAL ADMINISTRATION ACT, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item

Attorney General:	
Land Title Registration Fees	\$ 430,004
Consumer and Corporate Affairs:	
Liquor Licensing Receipts	7,800
Liquor Licensing Appeals	1,300
Real Estate Act	22,600
Insurance Act	13,644
Mortgage Brokers Act	550
Securities Act	19,992
Motor Dealer Act	18,988
Rentalsman Filing Fees	110
Credit and Debtor Assistance Fees	100
Motor Dealers' Licensing Fees	1,736
	86,820
Environment:	
Map Sales	3,339
Water Rentals and Recording Fees	25,961
	29,300
Finance:	
Tobacco Tax	156
Real Property Tax	4,309,068
Fire Services	32,815
	4,342,039
Forests:	
Harvesting—Stumpage	9,017
Harvesting Rental and Fees	740
Miscellaneous Revenue	9,968
Overpayments	79,195
	98,920
Health:	
Emergency Health Services Commission Ambulance Fees	16,613
Speech and Hearing	22,303
Third Party Liability	109,267
Miscellaneous Revenue	2,475
	150,658
Lands, Parks and Housing:	
Land Leases, Rentals and Fees	307,116
Land Sales	47,251
Land Branch Suspense	66,343
Park Licences and Permits	281
	420,991
Transportation and Highways:	
Miscellaneous	24,151
Total: 1983/84	5,582,883
Total: 1982/83	3,607,856

Note: Section 13 of the *Financial Administration Act*, 1981 authorizes money to be refunded under the following conditions:

- (a) "Money received by the government that is erroneously paid or collected, or
- (b) for any purpose that is not fulfilled."

These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF ASSETS AND UNCOLLECTIBLE DEBTS WRITTEN OFF UNDER
PROVISION OF SECTION 14 OF THE FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	
Agriculture and Food:	
Miscellaneous Service Fees	\$ 530
Attorney General:	
Provincial Court Fines and Fees	432,094
Miscellaneous	1,655
	<u>433,749</u>
Consumer and Corporate Affairs:	
Miscellaneous	561
Environment:	
Map Sales	6,727
Finance:	
Social Service Tax	3,213,666
Real Property Tax	820,713
Corporation Capital Tax	128,687
Hotel Room Tax	37,192
Logging Tax	13,335
Miscellaneous	1,021
	<u>4,214,614</u>
Forests:	
Stumpage Revenue	4,830
Health:	
Patient Maintenance	2,767,933
Miscellaneous—Supply and Services	95,095
	<u>2,863,028</u>
Industry and Small Business Development:	
Travel Industry Development Subsidiary Agreement Loans	648,852
Tourism:	
Miscellaneous	255
Transportation and Highways:	
Permits—oversize carriers	5,422
Miscellaneous	23,727
	<u>29,149</u>
Total: 1983/84	<u>8,202,295</u>
Total: 1982/83	<u>15,358,602</u>

Note: Section 14 of the *Financial Administration Act*, 1981 authorizes an asset, a debt or an obligation to be written off if it is unrealizable or uncollectible. These write-offs are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS
STATEMENT OF DEBTS EXTINGUISHED PURSUANT TO SECTION 15 OF THE
FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	\$
Environment:	
Conservation Fund Loan Principal—O.I.C. 1698/79	3,802
Total: 1983/84	3,802
Total: 1982/83	7,604

Note: Section 15 of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to forgive in whole or in part, a debt or obligation that is due and owing to the Government.

**SCHEDULE OF REMISSIONS UNDER PROVISIONS OF SECTION 16 (1) OF THE
FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1984**

Description of Item	\$
Energy, Mines and Petroleum Resources:	
Coal Royalties Interest	131,911
Finance:	
Social Service Tax	80,697
Real Property Tax	75,211
Income Tax	150
	156,058
Total: 1983/84	287,969
Total: 1982/83	13,420

Note: Section 16 (1) of the *Financial Administration Act*, 1981 authorizes the Lieutenant Governor in Council to remit:

- (a) "any tax, royalty, fee or other sum that is paid or payable to the government and that is imposed or authorized to be imposed by an enactment, or
 - (b) any forfeiture, fine or pecuniary penalty imposed or authorized to be imposed by an enactment, notwithstanding that the whole or part of it is payable to another person"
- where he "considers it in the public interest to do so . . . where great public inconvenience, great injustice or great hardship to a person has occurred or is likely to occur." These remissions are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF PAYMENTS BASED ON CONTRIBUTIONS PURSUANT TO SECTION 22 (2)
OF THE FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1984

Ministry	Agreement Description	\$
Agriculture and Food:		
Crop Insurance		526,022
Education:		
National Training Agreement—Skill Growth Fund		2,750,000
Language Textbook Agreement—Additional Textbooks		130,474
National Training Agreement—Additional Vocational Training		2,000,000
Canadian Official Languages Programs		4,815,591
Status Indian Children Education		31,069,542
Department of National Defence Children Education		2,570,832
		43,336,439
Energy, Mines and Petroleum Resources:		
British Columbia Utilities Commission		781,095
Conservation and Renewable Energy Agreement—B. C. R. Anzac Line Electrification		2,500,000
N.O.R.P. Oil Program		13,671,132
		16,952,227
Environment:		
Joint Emergency Planning Project		16,226
Homathko Development Air Studies		31,855
Ambient Air Monitoring		86,332
British Columbia Hydro Stikine River Basin Agreement		18,180
Federal-Provincial Mapping Projects		21,733
Municipal Base Mapping		156,289
Environmental Lab—Analytical Tests		23,449
		354,064
Forests:		
British Columbia Railway—Tachgeda Lake		22,729
Lightning Locator System		1,546
Biomass Project		207,587
Yukon Territory Fire Suppression		491,530
		723,392
Health:		
Out-of-Province Hospital Insurance Reciprocal Agreements		10,030,948
Strongyloides Survey		993
Parasitology Consulting		3,556
Richmond Health Services		352,550
		10,388,047
Lands, Parks and Housing:		
Winter Cove		35,655
Westmin Resources		98,893
		134,548
Provincial Secretary and Government Services:		
Historic Site Survey		19,551
Artifact Purchases		9,921
Artifact Carving Purchases		28,391
Public Archives Canada Film and Graphics		10,000
British Columbia Heritage Trust Administration		34,605
Public Library Books—Field		43,590
Staff Training—Canadian Heritage Information Network		854
		146,912
Total: 1983/84		72,561,651
Total: 1982/83		20,635,175

Note: Section 22 (1) of the *Financial Administration Act*, 1981 authorizes payments "where under an Act, agreement or undertaking:

(a) money is payable to the government, or

(b) money has been received by the government,

for the purpose of or as a contribution towards expenditures . . . received by the government."

These payments are reflected in the main statements of the Province.

COMBINED FINANCIAL STATEMENTS
SCHEDULE OF OBLIGATIONS UNDER CAPITAL LEASES PURSUANT TO SECTION 54 (3)
OF THE FINANCIAL ADMINISTRATION ACT, 1981 FOR THE
FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	Total Lease Payments
Lease of 70-automobile ferry, <i>M.V. Quinsam</i> at \$81,130 per month	
Initial term—April 1, 1984 to March 31, 1985	\$ 973,560
First option—April 1, 1985 to September 30, 1987	2,433,900
Second option—October 1, 1987 to March 26, 1997	9,248,820
Purchase option, March 26, 1997	310,000
	<u>12,966,280</u>
Lease of Multi-Plan telephone equipment	
Various leases to January, 1989	1,480,499
Total: 1983/84	14,446,779
Total: 1982/83	<u>13,939,840</u>

Note: Section 54 (3) of the *Financial Administration Act*, 1981 requires disclosure of the financial obligations of the government under a lease where substantially all of the risks and benefits of ownership of the property have been transferred to the government. These contracts are reflected in the Public Accounts in accordance with the Province's accounting policies.

SCHEDULE OF PAYMENTS MADE TO HONOUR GUARANTEES PURSUANT TO
SECTION 58 (3) OF THE FINANCIAL ADMINISTRATION ACT, 1981
FOR THE FISCAL YEAR ENDED MARCH 31, 1984

Description of Item	\$
<i>Farm Products Industry Act:</i>	
Bulkley Valley Argo Development 1980 Ltd.	100,000
Kootenay Dehydrators Ltd.	1,407,625
	<u>1,507,625</u>
<i>Agricultural Credit Act:</i>	
Westerly Fish Farms Ltd.	156,646
W.J. Boughen & Sons Ltd.	204,645
Mad G. Ranch (1980) Ltd.	27,500
Pacific Oyster Ltd.	71,516
P & L Molenaar	115,968
C & J. Happel	202,311
Bulkley Valley Growers Ltd.	45,286
Echo Valley Ranch Ltd.	115,604
A & L Penny	69,201
	<u>1,008,677</u>
Total: 1983/84	2,516,302
Total: 1982/83	<u>388,188</u>

Note: Section 58 (3) of the *Financial Administration Act*, 1981 authorizes payments to honour guarantees and indemnities where the Government has entered into an agreement to give a guarantee in connection with the issue and sale of securities. These payments are reflected in the main statements of the Province.

**COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984**

	1984			1983
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada	67,925,493		67,925,493	40,107,888
Obligations of or guaranteed by a Province	42,403,086	74,384,381	116,787,467	156,323,714
Obligations of or guaranteed by a savings institution	313,138,805		313,138,805	305,268,969
Total	<u>423,467,384</u>	<u>74,384,381</u>	<u>497,851,765</u>	<u>501,700,571</u>
Held as follows:				
Temporary investments (Note 2)	423,467,384		423,467,384	426,388,136
Investments in and advances to Crown corporations (Note 8)				
British Columbia Hydro and Power Authority		8,073,595	8,073,595	8,070,096
British Columbia Railway Company		10,235,000	10,235,000	10,235,000
Other assets (Note 11)				
British Columbia Housing and Employment De- velopment Financing Authority				935,838
British Columbia Regional Hospital Districts Fi- nancing Authority bonds		12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financ- ing Authority bonds		44,075,786	44,075,786	44,071,501
Total	<u>423,467,384</u>	<u>74,384,381</u>	<u>497,851,765</u>	<u>501,700,571</u>

**COMBINED FINANCIAL STATEMENTS
SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984—Continued**

Temporary Investments — at cost		1984		1983
		\$	\$	\$
Obligations of or guaranteed by Canada:				
Government of Canada Treasury Bills			60,725,493	40,107,888
Government of Canada Bonds			<u>7,200,000</u>	
			67,925,493	<u>40,107,888</u>
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority				3,950,000
British Columbia Buildings Corporation	12,767,326			50,000,000
British Columbia Development Corporation	311,760			6,659,219
British Columbia Ferry Corporation				302,060
British Columbia Housing and Employment Develop- ment Financing Authority				935,838
British Columbia Railway Company	10,324,000			
British Columbia Steamship Company (1975) Ltd. ...				100,000
British Columbia Transit				20,000,000
New Brunswick	<u>19,062,000</u>			
			42,403,086	<u>81,947,117</u>
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce	34,391,869			54,109,610
Royal Bank of Canada	28,102,280			43,480,303
Bank of Montreal	38,417,785			22,636,492
Toronto Dominion Bank	19,106,000			84,419,203
Bank of Nova Scotia	113,682,090			12,998,936
Bank of British Columbia	4,953,150			
Mercantile Bank	3,474,065			561,320
Canadian Commercial Bank	3,282,397			8,000,000
Crown Trust				1,089,348
Royal Bank Mortgage				22,037,541
Toronto Dominion Mortgage	49,870,250			15,034,745
Commerce Mortgage Corporation				15,003,863
Continental Bank of Canada	1,804,803			
Royal Trust	98,116			11,198,411
First Bank	15,856,000			
Canada Permanent Trust				2,123,493
National Trust				1,875,704
Bank of America				4,200,000
First City Trust	100,000			
National Westminster of Canada				<u>6,500,000</u>
			313,138,805	305,268,969
Total			<u>423,467,384</u>	<u>427,323,974</u>

Long-Term Investments	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		\$	\$	\$
Obligations of or guaranteed by a Province:				
British Columbia Hydro and Power Authority	2001-2004	8,141,000	8,073,595	8,070,096
British Columbia Railway Company	1999	10,235,000	10,235,000	10,235,000
British Columbia Regional Hospital Districts Financ- ing Authority	1991-1992	12,000,000	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority	1988-1992	44,092,000	44,075,786	44,071,501
Total		<u>74,468,000</u>	<u>74,384,381</u>	<u>74,376,597</u>

SECTION C

CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE

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**CONSOLIDATED FINANCIAL STATEMENTS OF THE PROVINCE
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

PREAMBLE

Consolidated Financial Statements aggregate the Combined Financial Statements (Consolidated Revenue Fund), and certain Crown corporations: namely, those Crown corporations which exist to service the Government ("service" corporations) and those Crown corporations which conduct Government activities and complement Government programs ("provincial" corporations). These corporations are more fully described in Note 1 to these Consolidated Financial Statements. The financial statements of those Crown corporations which have been consolidated have been adjusted to the Government's accounting policies upon consolidation to provide consistent reporting.

Crown corporations which are similar to commercial enterprises and run on commercial lines (termed "transportation" companies and "commercial" enterprises) have not been consolidated; the Government's investment in those enterprises has simply been adjusted to reflect the underlying equity in them without adjusting the financial statements of such enterprises to conform with the Government's accounting policies.

These Consolidated Financial Statements are presented to disclose the economic impact of the Government and the state of its finances in a manner that will assist in the assessment of these matters.

**REPORT OF THE AUDITOR GENERAL
ON THE CONSOLIDATED FINANCIAL STATEMENTS
INCLUDED IN THE PUBLIC ACCOUNTS
OF THE PROVINCE OF BRITISH COLUMBIA**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the Consolidated Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section C of the Public Accounts, and the related supplementary schedules contained in sub-sections C24 through C29. These financial statements are:

Consolidated Balance Sheet
Consolidated Statement of Taxpayers' Equity
Consolidated Statement of Operating Results
Consolidated Statement of Changes in Cash and
Temporary Investments

(including Notes to Consolidated Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these consolidated financial statements present fairly the financial position of the Government of the Province of British Columbia as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended on a consolidated basis in accordance with the stated accounting policies as set out in Note 1 to the consolidated financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

Victoria, British Columbia
31 August 1984

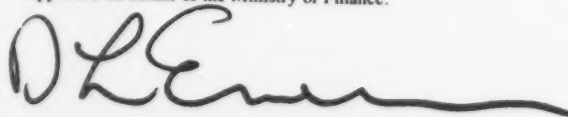
ERMA MORRISON, F.C.A.
Auditor General

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984

	1984	1983
ASSETS	\$	\$
Cash and temporary investments (note 2).....	272,994,980	314,370,450
Accounts receivable (note 3).....	807,433,628	655,376,464
Due from Crown corporations and agencies (note 4).....	1,502,000	1,502,000
Mortgage receivable (note 5).....	273,055,381	258,368,058
Prepaid program costs (note 6).....	180,416,477	157,476,907
Inventories (note 7).....	42,772,910	45,375,731
Investments in Crown corporations—at equity (note 8).....	794,990,087	674,625,164
Fiscal Agency loans (note 9).....	90,078,940	
Property under development (note 10).....	62,581,543	64,502,224
Fixed assets (note 11).....	1	1
Other assets (note 12).....	344,142,743	381,318,392
	<u>2,889,968,690</u>	<u>2,552,915,391</u>
LIABILITIES		
Accounts payable and accrued liabilities (note 13).....	868,386,644	654,989,496
Due to Crown corporations and agencies (note 14).....	11,404,779	10,418,307
Deferred revenue (note 15).....	248,704,075	139,848,213
Public debt (note 16).....	2,595,298,612	1,631,048,178
	<u>3,723,794,110</u>	<u>2,436,304,194</u>
TAXPAYERS' EQUITY		
Taxpayers' equity (deficiency).....	(853,825,420)	116,611,197
	<u>2,889,968,690</u>	<u>2,552,915,391</u>
CONTINGENCIES AND COMMITMENTS (note 17)		
Guaranteed Debt.....	<u>12,075,777,790</u>	<u>10,824,971,666</u>
TRUST FUNDS (section D)	<u>9,760,933,014</u>	<u>8,024,962,079</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance.



D. L. EMERSON
Deputy Minister of Finance and
Secretary of Treasury Board



D. B. MARSON
Comptroller General

**CONSOLIDATED STATEMENT OF TAXPAYERS' EQUITY
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984			1983
	Government and Consolidated Enterprises	Transportation and Commercial Enterprises	Total	Total
	\$	\$	\$	\$
Taxpayers' equity (deficiency)—beginning of year	(420,878,159)	537,489,356	116,611,197	1,357,809,027
Consolidated operating results for the year				
Net revenue (expenditure) for the year	(1,045,123,656)		(1,045,123,656)	(1,218,317,259)
Increase (decrease) in unremitted equity of transportation companies and commercial enterprises		74,687,039	74,687,039	(22,880,571)
Taxpayers' equity (deficiency)—end of year	<u>(1,466,001,815)</u>	<u>612,176,395</u>	<u>(853,825,420)</u>	<u>116,611,197</u>

The accompanying notes and supplementary schedules are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF OPERATING RESULTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1983	1984
Revenue		
Taxation		
Natural resources	4,063,450,775	4,063,450,775
Other	678,687,779	678,731,105
Contributions from Government enterprises	477,909,287	835,262,751
Contributions from Federal Government	351,544,291	308,031,291
	1,772,680,663	1,772,760,663
Total revenue	7,344,272,795	7,658,235,585
Expenditure		
General government		
Protection of persons and property	347,870,773	347,833,458
Transportation and communications	370,250,389	(13,886,163)
Health and social services	799,758,256	(2,893,695)
Recreation and cultural services	3,889,616,383	(682,583,218)
Education	56,492,846	(11,012,021)
Natural resources and primary industries	1,750,570,394	(4,067,710)
Trade and industrial development	436,541,766	(75,000)
Housing	54,169,621	(6,138,572)
Aid to local government	87,304,073	(20,031,855)
Interest on public debt	307,911,483	103,676,445
Other	112,594,092	309,818,876
	150,770,195	112,594,092
Total expenditure	8,363,850,271	8,703,359,241
Net Revenue (Expenditure) For The Year	(1,019,577,476)	(1,045,123,656)
Increase (decrease) In Unremitted Equity of Transportation Companies and Commercial Enterprises (C 27)		
Consolidated Net Revenue (Expenditure) for the Year	(22,880,571)	(22,880,571)
	(1,241,197,830)	(1,241,197,830)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

**CONSOLIDATED STATEMENT OF CHANGES IN CASH
AND TEMPORARY INVESTMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984	1983
	\$	\$
Balance—Beginning of Year	314,370,450	771,865,030
Operating Transactions		
Revenue	7,658,235,585	6,739,561,502
Expenditure	8,703,359,241	7,957,878,761
Net expenditure	(1,045,123,656)	(1,218,317,259)
Increase (decrease) in unremitted equity of transportation companies and commercial enterprises	74,687,039	(22,880,571)
Consolidated Net Revenue (Expenditure) ..	(970,436,617)	(1,241,197,830)
Add (deduct):		
Non-cash items included in net revenue ¹	(33,993,147)	(137,251,267)
Cash items applicable to future operations		
—Change in prepaid program costs ..	(22,939,570)	(84,628,577)
—Change in deferred charges	49,316,810	(62,507,936)
—Change in deferred revenue	108,855,862	32,494,598
	135,233,102	(114,641,915)
Used for operations	(869,196,662)	(1,493,091,012)
Financing Transactions		
Receipts:		
Mortgage principal repayments	42,662,273	24,037,640
Repayment of investments in Crown cor- porations—at equity	849,652	10,000,000
Property sales	34,259,828	1,504,533
Repayments of other assets	194,981,006	15,321,778
Debt issues of consolidated entities	4,203,053,602	1,429,585,813
	4,475,806,361	1,480,449,769
Disbursements:		
Mortgages issued	57,349,596	93,101,563
Investments in Crown corporations—at equity	22,292,151	15,481,000
Fiscal Agency loans	90,078,940	
Investments in other assets	207,122,167	47,743,320
Property purchases	32,339,147	
Debt retirement	3,238,803,168	288,527,454
	3,647,985,169	444,853,337
Derived from financing transactions	827,821,192	1,035,596,432
Decrease in Cash and Temporary In- vestments	(41,375,470)	(457,494,580)
Balance—End of Year	272,994,980	314,370,450
¹ Non-Cash Items Included in Consolidated Net Revenue (Expenditure)		
Change in accounts receivable	(152,057,164)	(136,636,298)
Change in amounts due from Crown corporations ..		15,604,142
Change in inventories	2,602,821	(7,265,146)
Change in accounts payable and due to Crown corporations	214,383,620	(31,834,536)
Change in investments in Crown corporations— at equity:		
—Shares	(24,235,385)	
—Unremitted equity	(74,687,039)	22,880,571
	(33,993,147)	(137,251,267)

The accompanying notes and supplementary schedules are an integral part of these financial statements.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

(a) REPORTING ENTITY

These financial statements include the accounts of the following entities which have been consolidated for reporting purposes:

- (i) the General Fund, which includes all transactions of the Government not otherwise earmarked by legislative action, including the accounts of the British Columbia Liquor Distribution Branch, the Queen's Printer and the Purchasing Commission;
- (ii) the Special Funds, which comprise all amounts set aside from the General Fund by special disposition of the Legislature for specific purposes;
- (iii) Crown Service corporations, which are considered to be extensions of existing Government programs; and
- (iv) certain Provincial corporations and agencies which are considered to support existing Government programs.

Certain Crown corporations which have been identified as transportation and commercial enterprises, and which are intended to be run on commercial lines, are recorded in these financial statements on an equity basis. A schedule of entities recorded on a consolidated or equity basis may be found on page C 24.

Separate financial statements for all entities which have been either consolidated or recorded on an equity basis in these financial statements are included in Section G of the Public Accounts.

The Province's four capital financing authorities are not recorded in these financial statements because they are designed to finance institutions managed by separately elected and appointed authorities. Also excluded are health and educational institutions which are legally distinct from Government and whose boards are required to report separately on their stewardship.

The Workers' Compensation Board of British Columbia has neither been consolidated nor recorded on an equity basis because it carries on a quasi-insurance activity funded by contributions from employers and it is not intended to be run on commercial lines. Similarly, the activities of the Insurance (Motor Vehicle) Act Fund have neither been consolidated nor recorded on an equity basis because it operates as a self-sustaining entity.

Financial statements for all major Provincial government entities as well as those for all public bodies which are audited by the Auditor General are included in Section G of the Public Accounts.

In addition, the Consolidated balance sheet discloses, on a memorandum basis, Trust Funds which include trust deposits, sinking funds, certain assurance funds and superannuation funds administered by the Government but over which it has no power of appropriation. Details of Trust Funds are contained in Section D of the Public Accounts.

(b) PRINCIPLES OF CONSOLIDATION

The accounts of the Crown Service and Provincial corporations are consolidated with the General Fund and Special Funds after adjusting them to conform with the accounting policies described below. Inter-company accounts and inter-fund revenue and expenditure transactions are eliminated upon consolidation.

The transportation and commercial enterprises which maintain their accounts in accordance with accounting principles applicable to commercial entities, are included on an equity basis without adjusting them to conform with the accounting policies described below. Inter-company accounts and transactions are not eliminated. However, profit elements included in such transactions, including certain increases in contributed surplus, are eliminated.

No adjustments are made on consolidation to those consolidated entities whose fiscal year-ends are not the same as that of the Government, where the effect of adjustment would not be significant to the consolidated operating results.

(c) BASIS OF ACCOUNTING

The accrual basis of accounting is used which, for these Consolidated financial statements, is specifically expressed as follows:

Revenue:

All revenues are recorded on an accrual basis except where the accruals cannot be determined with a reasonable degree of certainty or where their estimation is impracticable. The exceptions, which normally relate to certain payments to the Province under the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*, are recorded on a cash basis.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

1. Significant Accounting Policies—Continued

Expenditure:

All expenditures, including the cost of fixed assets, are recorded for goods received and services rendered during the year. Accumulated employee sick leave, vacation and other entitlements are recorded as expenditures in the accounts when paid. With this exception, expenditures are recorded on an accrual basis.

Grants are recorded as expenditures. Conditional or fee for service types of grants are expensed when the goods or services have been received or when conditions of a contract have been fulfilled. Unconditional grants, which do not require fulfillment of any terms of a contract before payment, are expensed at the time the funds are disbursed.

Recoveries of expenditures may be permitted as a credit to the appropriate expenditure account when:

- (i) they can be specifically identified with the expenditure transactions and payment has actually been made from an appropriation;
- (ii) they have been properly disclosed in the *Estimates* or Treasury Board approval has been given; and
- (iii) the expenditure to which they relate was incurred in the same fiscal year.

Assets:

All assets are recorded to the extent that they represent claims upon outside parties or items held for resale to outside parties as a result of events and transactions prior to the year-end. Rental payments for leases which transfer the benefits and risks incident to the ownership of certain assets are reported as expenditures at the dates of inception of the leases.

Liabilities:

All liabilities are recorded to the extent that they represent claims payable to outside parties as a result of events and transactions prior to the year-end.

Foreign Currency Translation

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

(d) SPECIFIC POLICIES

Cash and Temporary Investments

Cash balances are shown after deducting outstanding cheques issued prior to the year-end. Those issued subsequent to the year-end relating to the previous year are included with accounts payable.

Temporary investments represent short-term investments, including those in Crown corporations, made to obtain a return on a temporary basis.

Temporary investments are recorded at the lower of cost or market value.

Accounts Receivable

All amounts receivable at the year-end for work performed, goods supplied or services rendered are recorded as part of the revenue of the fiscal year. Provision is made where collectibility is considered doubtful.

Due From Crown Corporations and Agencies

Amounts due from Crown corporations and agencies represent advances which will be realized in the following year. Provision is made where collectibility is considered doubtful.

Mortgages Receivable

Mortgages receivable are secured by real estate and are repayable over periods ranging up to thirty years. Provision is made where collectibility is considered doubtful.

Prepaid Program Costs

Prepaid program costs represent expenditures made during the fiscal year for work to be performed, goods to be supplied, services to be rendered or contractual obligations to be fulfilled by outside parties in a subsequent fiscal year.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

1. Significant Accounting Policies—Continued

Inventories

Inventories comprise items held for resale and are recorded at the lower of cost or net realizable value. Inventories of supplies are charged to the respective programs when the cost is incurred.

Investments in Crown Corporations—at Equity

Investments in those Crown corporations which have been identified as Transportation companies and Commercial enterprises and which are intended to be run on commercial lines are recorded on an equity basis of accounting. Under this method the Province records its investments (including long-term advances) at cost, adjusted for increases and decreases in the investees' net assets. Since the Government ensures the ongoing activities of these enterprises, full account is taken of losses in the investee companies, even where the cumulative losses exceed the original investment.

Fiscal Agency Loans

Fiscal agency loans represent borrowings by the Province on behalf of government bodies in accordance with the *Financial Administration Act* (S.B.C. 1981, chap. 15). These loans are recorded at maturity value less unamortized discount.

Property Under Development

Property under development is comprised of all property which will eventually be sold to outside parties. Such property is recorded at the lower of cost or net realizable value.

Fixed Assets

Disbursements for fixed assets are recorded as expenditures in the year the assets are received. Consistent with the reporting of fixed assets as expenditures, highways, bridges, wharves, ferries and ferry landings, buildings, office equipment, furniture, automobiles and 76 million hectares (293,000 square miles) of Crown land comprised of parks, forests and all other publicly held land in the Province are recorded at a nominal value of \$1.

Other Assets

Other assets include deferred charges and loans, investments and advances of a miscellaneous nature which are recorded at cost adjusted for any prolonged impairment in value.

Accounts Payable and Accrued Liabilities

All amounts payable for work performed, goods supplied, services known to have been rendered or for charges incurred in accordance with the terms of a contract are recorded as part of the expenditure of the fiscal year.

Due to Crown Corporations and Agencies

Amounts due to Crown corporations and agencies represent liabilities incurred which are repayable in the following year.

Deferred Revenue

Deferred revenue represents amounts received prior to the year-end in payment of revenue that will be earned in subsequent fiscal years.

Public Debt

Public debt represents direct debt obligations on behalf of the Province of British Columbia and government bodies and direct debt obligations of consolidated Crown corporations.

Guaranteed Debt

Guaranteed debt represents debt of municipalities and other local governments, Crown corporations, agencies and private enterprises explicitly guaranteed by the Province under the authority of a statute as to net principal and accrued interest outstanding.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

2. Cash and Temporary Investments

Included in temporary investments are bonds and notes of certain Crown corporations amounting to \$5,635,760 (1983: \$27,061,279).

3. Accounts Receivable

	1984	1983
	\$	\$
Government of Canada.....	151,778,079	36,746,297
British Columbia municipalities—re: shared-cost programs.....	31,428,001	31,452,207
Taxes receivable.....	225,422,215	199,267,254
Timber royalty, stumpage and range fees.....	47,231,067	43,005,413
School districts, library districts, improvement districts, water districts, co-operative associations, local areas and other.....	189,455,176	193,444,050
Ministerial advances and sundry agencies.....	4,009,094	3,928,265
Trade accounts and other receivables of the:		
Crown Land.....	1,529,832	1,578,836
British Columbia Liquor Distribution Branch.....	1,134,257	586,537
Queen's Printer.....	131,240	208,827
Lottery Fund.....	9,363,698	8,100,431
Farm Income Assurance Fund.....	14,112,342	22,096,749
First Citizens Fund.....	5,210	
University Endowment Lands Administration.....	90,432	
Accrued interest receivable.....	13,093,097	11,743,546
Land sales—principal.....	3,356,853	4,659,831
Water rental and recording fees.....	985,041	510,368
Court fees.....	4,303,476	4,192,040
Sundry fees.....	23,792,668	18,805,193
Recoveries from Crown corporations.....	10,840,849	21,297,391
Financial Administration Act, sec. 22.....	10,236,611	7,643,822
Accounts receivable of consolidated Crown corporations:		
British Columbia Buildings Corporation.....	2,294,000	2,764,000
British Columbia Health Care Research Foundation.....	179,248	122,805
British Columbia Heritage Trust.....	59,974	68,292
British Columbia Housing Management Commission.....	4,242,002	8,938,565
British Columbia Petroleum Corporation.....	52,206,188	30,245,174
British Columbia Place Ltd.....	1,129,000	1,340,000
British Columbia Systems Corporation.....	1,178,220	703,097
Creston Valley Wildlife Management Authority Trust Fund.....	3,319	
Discovery Foundation.....	149,568	164,709
Expo 86 Corporation.....	798,808	25,976
Health Facilities Association of British Columbia.....	498,488	796,716
Knowledge Network of the West Communications Authority.....	12,439	24,659
Legal Services Society.....	28,083	51,321
Medical Services Commission of British Columbia.....	1,666,579	673,232
Provincial Capital Commission.....	44,285	140,602
Science Council of British Columbia.....	35,096	50,259
Universities Council.....	2,615	
W.L.C. Developments Ltd.....	606,478	
	<u>807,433,628</u>	<u>655,376,464</u>

4. Due From Crown Corporations and Agencies

	1984	1983
	\$	\$
Workers' Compensation Board of British Columbia.....	<u>1,502,000</u>	<u>1,502,000</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

5. Mortgages Receivable

	1984	1983
	\$	\$
Crown Land—first mortgages, fully secured, with terms of up to 30 years and interest rates varying from 4% to 22¼%	39,210,300	36,017,100
Provincial Home Acquisition—first and second mortgages pursuant to the <i>Provincial Home Acquisition Act</i> and the <i>Home Conversion and Leasehold Loan Act</i> , fully secured, with terms of up to 25 years and interest rates varying from 8¼% to 15% (net of provision for doubtful recoveries of \$2,000,000; 1983 \$500,000)	225,955,629	214,298,039
Mortgages receivable of the following Crown corporations:		
British Columbia Heritage Trust	153,782	154,696
British Columbia Place Ltd.	2,689,000	2,655,000
Health Facilities Association of British Columbia	5,046,670	5,243,223
	<u>273,055,381</u>	<u>258,368,058</u>

6. Prepaid Program Costs

	1984	1983
	\$	\$
British Columbia Petroleum Corporation, prepaid gas	105,818,083	65,536,556
<i>Guaranteed Available Income for Need Act</i>	62,743,055	56,831,444
<i>Hospital Insurance Act</i>		23,333,800
Other	11,855,339	11,775,107
	<u>180,416,477</u>	<u>157,476,907</u>

7. Inventories

	1984	1983
	\$	\$
British Columbia Liquor Distribution Branch	37,244,846	39,893,813
Ministry of Education	707,721	275,716
Ministry of Environment	519,080	559,517
Ministry of Finance	2,425,820	2,425,820
Ministry of Health	1,020,312	1,196,036
Ministry of Labour	198,141	164,643
Ministry of Municipal Affairs	2,745	1,500
Ministry of Provincial Secretary and Government Services	654,245	858,686
	<u>42,772,910</u>	<u>45,375,731</u>

**8. Investments In Crown Corporations
—at equity**

	1984		1983	
	Shares and Advances	Unremitted Equity	Total	Total
	\$	\$	\$	\$
British Columbia Cellulose Company	2	2,916,578	2,916,580	3,879,075
British Columbia Development Corporation	75,538,300	(20,932,464)	54,605,836	58,334,299
British Columbia Ferry Corporation	6,851,185	(13,708,000)	(6,856,815)	7,138,509
British Columbia Harbours Board				21,997,000
British Columbia Hydro and Power Authority	8,073,595	545,000,000	553,073,595	501,891,096
British Columbia Railway Company	37,350,601	93,919,000	131,269,601	40,554,001
British Columbia Steamship Company (1975) Ltd.	5	937,177	937,182	2,087,813
British Columbia Transit	55,000,000	(8,802,000)	46,198,000	54,410,000
Housing Corporation of British Columbia	1	4,447,000	4,447,001	4,076,001
Insurance Corporation of British Columbia		13,472,000	13,472,000	12,494,000
Ocean Falls Corporation		(2,098,345)	(2,098,345)	(37,203,213)
Pacific Coach Lines Limited	2	(2,382,388)	(2,382,386)	5,556,196
Surrey Farm Products Investments Ltd.	1	(592,163)	(592,162)	(589,613)
	<u>182,813,692</u>	<u>612,176,395</u>	<u>794,990,087</u>	<u>674,625,164</u>

For details of the computation of these figures see pages C 26 and C 27.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

8. Investments in Crown Corporations—at equity—Continued

(a) British Columbia Cellulose Company

During the year ended March 31, 1984 the Legislature passed the *British Columbia Cellulose Company Repeal Act*. The purpose of this Act is to dissolve British Columbia Cellulose Company and transfer all properties and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(b) British Columbia Harbours Board

During the year ended March 31, 1984 the Legislature passed the *British Columbia Harbours Board Repeal Act*. The purpose of this Act was to dissolve the British Columbia Harbours Board and to provide for the transfer of its assets to the British Columbia Development Corporation and the British Columbia Railway Company.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force October 31, 1983 by Order-in-Council. The Order fixed the date of the transfer as October 31, 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended March 31, 1983.

The Province received for the net assets transferred consideration of 111,156 shares at a par value of \$100 per share of British Columbia Railway Company and 121,183 shares at a par value of \$100 per share of British Columbia Development Corporation.

(c) British Columbia Railway Company (the Railway)

The Province holds the entire issued share capital of the Railway and, pursuant to the *British Columbia Railway Finance Act* (formerly the *British Columbia Railway Construction Loan Act*), guarantees the payment of the principal and interest on all monies borrowed by the Railway. The historic cost of the shares was \$257,688,500 and the amount of the debt (net of sinking funds) guaranteed by the Province was \$1,016,407,406 at March 31, 1984.

During the year ended March 31, 1980, the Province's investment, which amounted to \$185,572,900 was written down to one dollar and an additional investment of \$45 million made in March, 1982 was written off because of the cumulative deficit of the Railway.

During the year ended March 31, 1984, 160,000 shares in the Railway were acquired by the Province at a cost of \$16 million in cash and a further 111,156 shares were acquired at a par value of \$100 each in exchange for the net railway assets of the British Columbia Harbours Board (see Note 8 (b)). In view of the net equity position of the Railway at the time of issue of these shares, their cost is recorded as an asset of the Province.

During the year ended March 31, 1984 the Government provided \$70 million to the Railway to be applied against its historic debt service charges for its fiscal year ended December 30, 1983 (see Note 20 regarding the debt restructuring of the Railway).

(d) Housing Corporation of British Columbia (the Corporation)

The operations of the Corporation are in the process of voluntary liquidation and the investment of \$6,699,760 at March 31, 1980 has been recovered. Pending dissolution the investment is carried at a nominal value of \$1 plus unremitted equity of \$4,447,000.

(e) Ocean Falls Corporation (the Corporation)

The Province, through the Corporation, is the owner of the newsprint mill and townsite at Ocean Falls, which were acquired in 1973 for a payment of \$789,952. In subsequent years, the Province made additional advances to the Corporation which, together with accrued interest, approximated \$12 million at March 31, 1980. Because of continuing losses incurred by the Corporation, both the investment and advance were fully provided for in the 1979/80 Public Accounts and written off by Order in Council in the 1980/81 fiscal year.

During the year ended March 31, 1984 the Government provided \$36 million to be applied against the bank indebtedness of the Corporation. Excluding the debt to the Province that has been forgiven, the Corporation had outstanding obligations of approximately \$4 million at March 31, 1984.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

8. Investments in Crown Corporations—at equity—Continued

During the year ended March 31, 1984 the Legislature passed the *Ocean Falls Repeal Act*. The purpose of this Act is to dissolve the Corporation and to transfer its property and liabilities to the Crown. This Act has not yet come into force by regulation of the Lieutenant Governor in Council.

(f) *Pacific Coach Lines Ltd. (the Company)*

In the July 7, 1983 Provincial Budget the Honourable Hugh Curtis, Minister of Finance, announced that the Government intended to give the private sector the opportunity to take over functions and activities not appropriate to Government. On March 31, 1984 the operations of the Company ceased and wind-up of the Company is currently in process.

9. Fiscal Agency Loans

	1984		
	Short-Term Promissory Notes	Long-Term Borrowings	Total
	\$	\$	\$
British Columbia Assessment Authority	3,578,940		3,578,940
British Columbia Transit		86,500,000	86,500,000
	<u>3,578,940</u>	<u>86,500,000</u>	<u>90,078,940</u>

Fiscal Agency loans represent borrowings by the Province on behalf of government bodies in accordance with section 41 of the *Financial Administration Act*, which was brought into force in October 1983. The related borrowings information is included in Note 14 on page B 17 and the Schedule of Public Debt on pages B 42 to B 47.

10. Property Under Development

	1984	1983
	\$	\$
Crown Land—real estate	53,419,774	64,502,224
W.L.C. Developments Ltd.—land	9,161,769	
	<u>62,581,543</u>	<u>64,502,224</u>

11. Fixed Assets

The values of fixed assets listed below are recorded in the accounts of the various consolidated entities, but for the purposes of these consolidated financial statements, the amounts have been reduced to a nominal value of \$1 to conform with the accounting policies of the Government.

	1984		1983	
	Cost	Accumulated Depreciation and Amortization	Net	Net
	\$	\$	\$	\$
British Columbia Buildings Corporation	693,748,000	112,905,000	580,843,000	540,139,000
British Columbia Heritage Trust	905,590		905,590	745,902
British Columbia Housing Management Commission	619,408	536,589	82,819	217,612
British Columbia Petroleum Corporation	484,676	271,521	213,155	256,481
British Columbia Place Ltd.	271,882,000	2,339,000	269,543,000	220,874,000
British Columbia Systems Corporation	57,423,000	8,003,000	49,420,000	52,585,000
Discovery Foundation	9,378,838	333,933	9,044,905	8,861,311
Expo 86 Corporation	51,569,137		51,569,137	2,973,406
Health Facilities Association of British Columbia	73,859,076		73,859,076	
Knowledge Network of the West Communications Authority	2,675,646	1,180,603	1,495,043	1,298,735
Provincial Rental Housing Corporation	88,950,082	12,586,350	76,363,732	77,382,903
W.L.C. Developments Ltd.	525,055		525,055	
	<u>1,252,020,508</u>	<u>138,155,996</u>	<u>1,113,864,512</u>	<u>905,334,350</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

12. Other Assets

	1984	1983
	\$	\$
Investments—		
British Columbia Regional Hospital Districts Financing Authority bonds	12,000,000	12,000,000
British Columbia School Districts Capital Financing Authority bonds	44,075,786	44,071,501
British Columbia Resources Investment Corporation	617	617
British Columbia Housing and Employment Development Financing Authority		935,838
Loans under the—		
Farm Product Industry Act	661,277	670,277
Ministry of Industry and Small Business Development Act	55,437,263	27,724,794
Agricultural Land Development Act	18,798,331	19,395,812
Oyster Seed Program	10,567	18,152
Advances—		
City of Penticton	150,000	150,000
British Columbia Central Credit Union under Housing Initiative Program Agreement ..	96,342,805	172,215,965
Homeowner Assistance Act	72,826,465	39,198,096
Agricultural Land Commission Act	672,952	641,775
Unamortized discount and issue costs on Public Debt	3,784,994	8,720,920
Other	404,493	
Investments and Loans—consolidated Crown corporations		
British Columbia Petroleum Corporation	32,454,594	
Creston Valley Wildlife Management Authority Trust Fund	88,591	
Knowledge Network of the West Communications Authority	1,963,801	1,787,629
Deferred charges—consolidated Crown corporations		
British Columbia Buildings Corporation		43,767,000
British Columbia Petroleum Corporation	246,952	299,506
British Columbia Place Ltd.	875,000	866,000
Discovery Foundation	3,228,513	3,225,660
Expo 86 Corporation		5,506,278
Health Facilities Association of British Columbia	117,964	117,964
Provincial Capital Commission	1,778	4,608
	<u>344,142,743</u>	<u>381,318,392</u>

13. Accounts Payable and Accrued Liabilities

	1984	1983
	\$	\$
Consolidated Revenue Fund	589,539,315	438,360,154
Accounts payable of consolidated Crown corporations:		
British Columbia Buildings Corporation	49,186,731	44,038,856
British Columbia Health Care Research Foundation	1,863,997	1,642,277
British Columbia Heritage Trust	16,130	26,243
British Columbia Housing Management Commission	3,595,383	1,945,104
British Columbia Petroleum Corporation	70,866,948	24,326,513
British Columbia Place Ltd.	16,435,440	22,387,000
British Columbia Systems Corporation	16,201,817	15,367,485
Creston Valley Wildlife Management Authority Trust Fund	1,296	764
Discovery Foundation	575,764	696,571
Expo 86 Corporation	10,680,747	2,363,182
Health Facilities Association of British Columbia	6,639,292	5,249,514
Knowledge Network of the West Communications Authority	176,172	393,341
Legal Services Society	2,717,305	3,127,363
Medical Services Commission of British Columbia	99,092,106	90,363,868
Provincial Capital Commission	167,487	177,306
Provincial Rental Housing Corporation		4,455,830
Science Council of British Columbia	53,801	42,670
Universities Council	26,252	25,455
W.L.C. Developments Ltd.	550,661	
	<u>868,386,644</u>	<u>654,989,496</u>

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

14. Due to Crown Corporations and Agencies

	1984	1983
	\$	\$
British Columbia Assessment Authority	256,980	20,470
British Columbia Development Corporation	732,324	927,000
British Columbia Hydro and Power Authority	500,000	
British Columbia Institute of Technology	1,478,407	
British Columbia Transit	1,005,000	
Insurance Corporation of British Columbia		3,896,893
Pacific Vocational Institute	851,743	
Simon Fraser University	1,604,594	1,276,191
University of British Columbia	3,996,736	3,330,684
University of British Columbia Health Sciences Centre		26,473
University of Victoria	978,995	940,596
	<u>11,404,779</u>	<u>10,418,307</u>

15. Deferred Revenue

	1984	1983
	\$	\$
Taxation—property tax		6,288,520
Natural Resources Revenue—		
Minerals—permits and fees	26,991,000	19,041,000
Water resources—water rentals and recording fees	46,949,385	43,934,002
Timber harvesting, rentals and fees	5,413,518	5,148,615
Forest Protection Agreement	334,535	538,831
Other Revenue—		
Licence Revenue ¹	71,138,000	
Beautiful British Columbia Magazine		1,073,250
Land leases	4,253,164	2,963,212
Land sales	3,207,713	
Miscellaneous sales and services	3,100,531	1,683,399
Contributions From the Federal Government—		
Canada Assistance Plan	23,405,476	7,712,328
Other shared cost programs		2,888,333
Deferred Revenue of consolidated Crown corporations:		
British Columbia Housing Management Commission	117,089	270,480
British Columbia Petroleum Corporation	34,241,135	14,533,618
British Columbia Place Ltd.	1,750,000	536,000
British Columbia Systems Corporation	957,000	1,539,000
Creston Valley Wildlife Management Authority Trust Fund	950	
Discovery Foundation	110,162	69,970
Expo 86 Corporation	1,015,823	
Medical Services Commission of British Columbia	25,708,305	31,619,002
Provincial Capital Commission	10,289	8,653
	<u>248,704,075</u>	<u>139,848,213</u>

¹ Deferred motor vehicle licencing revenue represents amounts received prior to the fiscal year-end that will be earned in a subsequent fiscal year. Prior to this deferral, revenue generated from the sale of motor vehicle licences and permits amounted to \$110,965,653 for the year ended March 31, 1984. (See page B 29 for licence revenue detail.)

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

16. Public Debt

	1984			1983	
	Less				
	Gross Debt	Sinking Funds Accumulated	Debt Held by Consolidated Entities	Net Debt	Net Debt
	\$	\$	\$	\$	\$
Debt issued by:					
Consolidated Revenue Fund ¹	1,833,866,226			1,833,866,226	883,147,790
Crown Corporations:					
British Columbia Buildings Corporation ¹	685,700,000	21,857,000	163,768,136	500,074,864	528,612,000
British Columbia Petroleum Corporation	30,000,000			30,000,000	30,000,000
British Columbia Ice Ltd.	63,704,000		33,704,000	30,000,000	
British Columbia Systems Corporation	59,226,000	1,275,000		57,951,000	62,811,000
Health Facilities Association of British Columbia	96,031,646	10,600,187		85,431,459	79,765,604
Provincial Rental Housing Corporation	70,955,207		24,361,996	46,593,211	46,711,784
W.L.C. Developments Ltd.	11,381,852			11,381,852	
	<u>2,850,864,931</u>	<u>33,732,187</u>	<u>221,834,132</u>	<u>2,595,298,612</u>	<u>1,631,048,178</u>

Net debt repayment due in the next fiscal year is \$1,318 million and due within the next five years is \$1,910 million. Details of the various terms of repayment are available in the financial statements of each of the consolidated entities. Refer to Section G for Crown corporations' financial statements and to the Schedule of Public Debt in Section B for Combined General and Special Fund details.

¹ The 1984 Gross Debt is net of unamortized discount in the amount of \$24,819,265 for the Consolidated Revenue Fund and \$36,186,000 for the British Columbia Buildings Corporation.

17. Contingencies and Commitments**(a) Guaranteed Debt**

Guaranteed debt as at March 31, 1984 totalled \$12,076 million. Included in guaranteed debt is the debt of municipalities and other local governments, Crown corporations and private enterprises guaranteed by the Province and Crown corporations as to net principal and accrued interest outstanding. See Schedule of Guaranteed Debt on pages C 28 and C 29 for details.

(b) Contingent Liabilities**(i) General**

There are various contingent liabilities outstanding in the form of litigation, indemnities, indirect guarantees and outstanding claims. Because such amounts are uncertain, no liability has been recorded in these consolidated financial statements.

(ii) British Columbia Hydro and Power Authority (B.C. Hydro)

The powerplant and concrete dam contractor on the Revelstoke Project has made claims that he had to incur substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to date and estimated to completion to a maximum amount of \$128 million.

It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction costs and included in fixed assets.

(iii) British Columbia Transit

During the fiscal year 1981/82, \$60 million was received from the Government of Canada to be applied to the purchase of vehicles and the prebuild section of the advanced light rapid transit project. British Columbia Transit is contingently liable for repayment of some or all of the funds until such time as certain provisions of the agreement dated February 26, 1982 have been completed.

(c) General Commitments

At the end of each year there are a number of general commitments outstanding for ongoing programs and operations.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

17. Contingencies and Commitments — Continued

For reporting purposes in these financial statements, future expenditures of fully consolidated entities are recorded as a charge in the year in which the work or service is performed. These include a liability for credits frozen under the Government's former sick leave plan which is estimated at a maximum of \$67 million and for unused vacation and other leave entitlements of \$40 million. Commitments for capital construction projects totalled approximately \$177 million. Minimum payments under leases and other operating commitments totalled approximately \$280 million over the next five years.

Approved capital commitments for those entities reported on the equity basis total approximately \$783 million and minimum payments under operating leases total approximately \$27 million over the next five years.

British Columbia Railway Company — Tumbler Ridge Branch Line

In 1981 the British Columbia Railway Company (the Railway) began construction of the 129 kilometre Tumbler Ridge Branch Line to the coal fields located in northeast British Columbia. It was the intent of the Province to ensure the Railway fully recovered both the project's construction and financing costs related to this project. The Province has provided \$61 million share capital to the Railway since inception of this project to reimburse the Railway for capitalized interest incurred and to contribute to construction costs.

During fiscal 1983/84, by agreement the Province assigned to the Railway the Province's rights to certain freight related revenues generated by this project. In return, the Railway assumed all responsibility for the construction and financing costs associated with the Tumbler Ridge Branch Line, thereby ending any future commitments by the Province in connection with the construction, financing and operating costs of the Tumbler Ridge Branch Line (see note 20).

(d) Superannuation and Pension Actuarial Valuations

The Government has statutory responsibility for unfunded liabilities of the Public Service Superannuation Fund and the Teachers' Pension Fund as follows:

	Public Service Superannuation as at March 31, 1980 ¹ \$	Teachers' Pension as at December 31, 1980 ¹ \$
Assets		
Fund.....	1,069,594,000	716,697,000
Present value of future contributions.....	1,071,750,000	1,805,273,000
	2,141,344,000	2,521,970,000
Unfunded Liability.....	631,172,000	1,019,270,000
Total Actuarial Liability.....	<u>2,772,516,000</u>	<u>3,541,240,000</u>

See Section H of the Public Accounts for further details of these plans.

¹ New actuarial valuations are currently in process.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

18. Workers' Compensation Board of British Columbia—Unfunded Liability

The Workers' Compensation Board of British Columbia, established under the *Workers Compensation Act*, delivers compensation and preventive medical services, sets and controls working conditions throughout the Province and provides education and rehabilitation services to injured employees. The Board funds its operations from assessments on businesses throughout the Province.

The Board is required in each year to provide capitalized reserves under the Accident and Silicosis Funds sufficient to meet payments of compensation accruing in future years in respect of all injuries occurring during the year. Provisions have proven to be insufficient and at December 31, 1983 cumulative actuarial liabilities exceeded the funded balances by approximately \$434 million. (1982: \$504 million.)

19. Fiscal Stabilization Program

During the year the Government made a claim in respect of the 1982/83 fiscal year against the Federal Government under Part II of the *Federal-Provincial Fiscal Arrangements and Federal Post-Secondary Education and Health Contributions Act, 1977*. This Part provides authority for payments to be made by the Federal Government to a province in respect of any year in which the province's revenues from its own sources decline from the level of the previous year by an amount in excess of the levels defined by the Act and Regulations. On March 29, 1984, the Federal Government made an interim payment of \$80 million to the Province. A further \$29 million has been accrued for the estimated amount owing. Final settlement to the Province must be made no later than May 31, 1985.

20. Subsequent Events

British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Railway to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

In June, 1984 BC Rail Ltd. issued, through Canadian stock exchanges, eight million Series A Preferred Shares at a price of \$25 per share. The common shares of BC Rail Ltd. are owned as to 25% by British Columbia Railway Company and as to 75% by BCR Properties Ltd., which is 100% owned by British Columbia Railway Company.

The proceeds of \$200 million from the sale of these shares were used by BC Rail Ltd. as part payment for the purchase of the railway assets from British Columbia Railway Company, which in turn, applied the \$200 million to reduce its notes payable. These notes had been issued as interim financing in connection with the costs of construction of the 129 kilometre Tumbler Ridge Branch Line (see note 17 (c)).

The Province has agreed to pay to a trustee for distribution to holders of Series A Preferred Shares an amount equal to any dividend, retraction, redemption or liquidation payment specified or provided for in the share provisions attaching to the Series A Preferred Shares which is not made by BC Rail.

British Columbia Hydro and Power Authority (B.C. Hydro)

The accounting policies of B.C. Hydro conform to accounting principles generally accepted in Canada for commercial enterprises.

In June 1983, the Canadian Institute of Chartered Accountants issued an accounting recommendation relating to foreign currency translation which will require B.C. Hydro to change its present accounting policy of translating long-term debt payable in United States currency into Canadian currency at the rates of exchange prevailing at the date the debt was incurred. The new recommendation requires that all long-term debt be translated at the rate of exchange prevailing at the date of the balance sheet, with the resulting gain or loss deferred and systematically amortized over the remaining life of the debt. B.C. Hydro intends to adopt the new policy and has elected to do so on a retroactive basis as of April 1, 1984.

British Columbia Systems Corporation (the Corporation)

On August 31, 1983 the Government announced plans to offer all or part of the Corporation for sale to the private sector. Subsequent to March 31, 1984 the Government announced its decision to reject all bids for the Corporation. The Government also announced its plans to streamline the Corporation and to privatize part of the Corporation's services.

**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

21. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

**CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF ENTITIES RECORDED ON A CONSOLIDATED OR EQUITY BASIS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

**CROWN SERVICE CORPORATIONS
RECORDED ON CONSOLIDATED BASIS**

British Columbia Buildings Corporation
British Columbia Systems Corporation

**PROVINCIAL CORPORATIONS AND AGENCIES
RECORDED ON CONSOLIDATED BASIS**

British Columbia Health Care Research Foundation
British Columbia Heritage Trust
British Columbia Housing Management Commission
British Columbia Petroleum Corporation
British Columbia Place Ltd.
Creston Valley Wildlife Management Authority Trust Fund
Discovery Foundation
Expo 86 Corporation
Health Facilities Association of British Columbia
Knowledge Network of the West Communications Authority
Legal Services Society
Medical Services Commission of British Columbia
Provincial Capital Commission
Provincial Rental Housing Corporation
The Science Council of British Columbia and Secretariat on Science, Research and
Development (Science Council of British Columbia)
Universities Council
W.L.C. Developments Ltd.

**TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
RECORDED ON EQUITY BASIS**

British Columbia Cellulose Company
British Columbia Development Corporation
British Columbia Ferry Corporation
British Columbia Harbours Board
British Columbia Hydro and Power Authority
British Columbia Railway Company
British Columbia Steamship Company (1975) Ltd.
British Columbia Transit (Formerly Urban Transit Authority)
Housing Corporation of British Columbia
Insurance Corporation of British Columbia—excluding the Insurance (Motor Vehicle) Act
Fund
Metro Transit Operating Company
Ocean Falls Corporation
Pacific Coach Lines Limited
Surrey Farm Products Investments Ltd.

W.L.C. Developments Ltd. has been added to Provincial Corporations and Agencies in the current fiscal year.

**CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF OPERATING RESULTS OF CONSOLIDATED CROWN CORPORATIONS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984		1983			
	Earnings (losses) per consolidated Crown corporations' financial statements \$	Adjustments to net assets per consolidated Crown corporations' financial statements \$	Earnings (losses) prior to consolidation \$	Accounting Policy Adjustments ¹	Net earnings (losses) for the year \$	Net earnings (losses) for the year \$
				Fixed assets \$	Other \$	
Crown Service Corporations						
British Columbia Buildings Corporation	8,512,000	(20,000)	8,512,000	(41,377,000)	(858,000)	(33,723,000)
British Columbia Systems Corporation	(1,417,000)	(20,000)	(1,437,000)	3,165,000	(346,000)	1,382,000
	<u>7,095,000</u>	<u>(20,000)</u>	<u>7,075,000</u>	<u>(38,212,000)</u>	<u>(1,204,000)</u>	<u>(32,341,000)</u>
Provincial Corporations and Agencies						
British Columbia Health Care Research Foundation	(222,900)	(42,362)	(265,262)			(265,262)
British Columbia Heritage Trust	(97,900)		(97,900)	(159,688)		(257,678)
British Columbia Housing Management Commission	(1,251,835)	288,172	(963,663)	134,793		(828,870)
British Columbia Petroleum Corporation ²	163,056,775	(140,525,863)	22,530,912	43,326	(22,530,912)	43,326
British Columbia Place Ltd.	(162,000)		(162,000)	(48,669,000)		(48,831,000)
Creston Valley Wildlife Management Authority Trust						
Fund	17,585		17,585		2,097	19,682
Discovery Foundation	(1,044,292)		(1,044,292)	(183,594)		(1,227,886)
Expo 86 Corporation				(48,595,731)	4,254,716	(44,341,015)
Health Facilities Association of British Columbia ³	(658,918)	60,655,470	59,996,552	(73,859,076)		(13,862,524)
Knowledge Network of the West Communications Authority	25,021		25,021	(196,308)		(171,287)
Legal Services Society	(945,194)		(945,194)			(945,194)
Medical Services Commission of British Columbia ⁴	(9,928,936)	130,054,986	120,126,050			120,126,050
Provincial Capital Commission	(235,240)		(235,240)		12	(235,228)
Provincial Rental Housing Corporation	1,019,171	(1,019,171)		1,019,171		1,019,171
Science Council of British Columbia	(1,166,708)		(1,166,708)			(1,166,708)
Universities Council	(89,718)		(89,718)			(89,718)
University of British Columbia Health Sciences Centre ⁵						
W.L.C. Developments Ltd.	(12,115,984)		(12,115,984)	(525,055)	10,450,000	(2,191,039)
	<u>136,198,837</u>	<u>49,411,232</u>	<u>185,610,069</u>	<u>(170,991,162)</u>	<u>17,824,087</u>	<u>6,794,820</u>
Total	<u>143,293,837</u>	<u>49,391,232</u>	<u>192,685,069</u>	<u>(209,203,162)</u>	<u>(9,028,087)</u>	<u>(25,546,180)</u>
						<u>(234,112,265)</u>

¹ Accounting policy adjustments are made so that the net earnings (losses) of consolidated entities are calculated in accordance with the accounting policies adopted by the Government as described in note 1, Basis of Accounting, page C 11.

² The B.C. Petroleum Corporation adjustment to net assets (\$140,525,863), comprises transfers to the Province of \$143,700,000 and a retroactive increase in income of \$3,174,137. (See section G of the Public Accounts for complete financial statements of the corporation.)

³ The Health Facilities Association of B.C. adjustment to net assets of \$60,655,470 represents a change in accounting policy to record hospital grants for equipment and construction as non-current assets.

⁴ The Province absorbed the Medical Services Commission's working capital deficiency, which amounted to \$130,054,986 at the end of the year.

⁵ University of British Columbia Health Sciences Centre became a Hospital Society by means of a transfer agreement with the University of British Columbia, effective March 31, 1982, and it is no longer considered appropriate to consolidate this entity. Net equity has been written off in the previous year.

**CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF EQUITY IN COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

	1984							
	British Cellulose Company	British Columbia Development Corporation ¹	British Columbia Hydro and Power Authority	Housing Corporation of British Columbia	Insurance Corporation of British Columbia ²	Ocean Falls Corporation	Surrey Farm Products Investments Ltd.	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Earnings (losses) for the year before extraordinary items	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(1,723,652)	(2,549)	28,553,541
Extraordinary items								
Net earnings (losses) for the year	(962,495)	(21,285,763)	51,179,000	371,000	978,000	(1,723,652)	(2,549)	28,553,541
Unremitted earnings (losses)—beginning of year								
Transfers from (to) Government	3,879,073	353,299	493,821,000	2,174,000	12,494,000	(52,187,618)	(589,614)	489,844,140
Unremitted earnings (losses)—end of year	2,916,578	(20,932,464)	545,000,000	2,545,000	13,472,000	(36,228,520)	(592,163)	524,728,201
Equity contributed and transferred				1,902,000		15,584,405		17,486,405
Unremitted equity—end of year	2,916,578	(20,932,464)	545,000,000	4,447,000	13,472,000	(2,098,345)	(592,163)	542,212,005
Recorded by the Government:								
Shares and other investments	2	54,618,300	8,073,595	1			1	52,991,899
Advances		20,920,000						20,920,000
Total Equity	2,916,580	54,605,836	553,073,595	4,447,001	13,472,000	(2,098,345)	(592,162)	625,824,505

¹ The amount shown above for the British Columbia Development Corporation does not include \$26,277,220 of the Government of British Columbia's funds held in trust and administered by the Corporation under the Low Interest Loan Assistance Program (L.I.L.A.).

² The amount shown above for the Insurance Corporation of British Columbia does not include the activities of the Insurance (Motor Vehicle) Act Fund, which operates as a self-sustaining entity; the profit for the year ended December 31, 1983 in this Fund was \$4,336,000.

CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF EQUITY IN TRANSPORTATION COMPANIES AND COMMERCIAL ENTERPRISES
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued

	1984					1983				
	British Columbia Ferry Corporation	British Columbia Harbours Board	British Columbia Railway Company	British Columbia Steamship Company (1975) Ltd.	British Columbia Transit ²	Pacific Coast Lines Limited	Transportation Companies Total	Commercial Enterprises (page C 26)	Transportation Companies and Commercial Enterprises Total	Transportation Companies and Commercial Enterprises Total
Earnings (losses) for the year before Provincial grants	\$ (57,996,809)	\$ 1,237,000	\$ (14,172,000)	\$ (1,150,631)	\$ (85,529,000)	\$ (5,044,494)	\$ (162,655,934)	\$ 28,553,541	\$ (134,102,393)	\$ (154,453,068)
Provincial grants	43,000,000	—	54,139,000	—	77,317,000	5,604,412	180,060,412	—	180,060,412	186,110,792
Earnings and (losses) for the year before extraordinary items	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	559,918	17,404,478	28,553,541	45,958,019	31,657,704
Extraordinary items	—	—	—	—	—	(8,498,500)	(8,498,500)	—	(8,498,500)	(75,847,000)
Net earnings (losses) for the year	(14,996,809)	1,237,000	39,967,000	(1,150,631)	(8,212,000)	(7,938,582)	8,905,978	28,553,541	37,459,519	(44,189,296)
Unremitted earnings (losses)—beginning of year	1,288,809	21,997,000	(314,106,000)	(7,599,917)	(590,000)	3,064,828	(295,945,280)	450,944,140	163,968,860	216,834,158
Transfers from (to) Government	—	—	—	—	—	—	—	36,228,520	36,228,520	(8,448,000)
Unremitted earnings (losses)—end of year	(13,708,000)	23,210,000	(274,139,000)	(8,750,548)	(8,802,000)	(4,873,754)	(287,039,302)	524,728,201	237,686,899	163,968,860
Equity contributed and transferred	—	(23,234,000)	368,058,000	9,687,725	—	2,491,366	357,003,091	17,486,405	374,488,496	373,490,496
Unremitted equity—end of year ¹	(13,708,000)	—	93,919,000	937,177	(8,802,000)	(2,382,388)	69,983,789	542,212,606	612,176,395	537,489,356
Recorded by the Government:										
Shares and other investments	6,851,185	—	37,350,601	5	55,000,000	2	44,201,793	62,891,899	108,893,692	98,654,808
Advances	—	—	—	—	46,198,000	—	55,000,000	20,920,000	75,920,000	70,481,000
Total Equity	(6,856,815)	—	131,269,601	937,182	46,198,000	(2,382,386)	166,185,582	625,824,505	794,980,087	674,625,164

¹ The net increase in unremitted equity from \$537,489,356 in 1982/83 to \$612,176,395 in 1983/84 of \$74,687,039 is comprised of the net increase in unremitted earnings of \$73,688,039 and the net increase in equity contributed and transferred of \$999,000. (Refer to C 9).

² The Metro Transit Operating Company collects and remits all operating revenues to British Columbia Transit and is reimbursed by British Columbia Transit for its gross operating expenditures; the annual operating agreements expire March 31, 1985.

**CONSOLIDATED FINANCIAL STATEMENTS
SCHEDULE OF GUARANTEED DEBT
FOR THE FISCAL YEAR ENDED MARCH 31, 1984**

Debt of municipalities and other local governments, Crown corporations and private enterprises explicitly guaranteed by the Province and Crown corporations under the authority of a statute as to net principal and accrued interest outstanding.

	1984		1983	
	Gross Outstanding ²	Net Sinking Funds ²	Net Outstanding	Net Outstanding
	\$	\$	\$	\$
Municipalities and other local governments—				
(1) Guarantees authorized pursuant to the <i>School Act</i> , sec. 232 (principally funded)	1,314,232,866			
Less: held by British Columbia School Districts Capital Financing Authority	(1,314,232,866)			
(2) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9	27,602,601			
Less: held by the British Columbia Educational Institutions Capital Financing Authority	(27,602,601)			
(3) Guarantees authorized pursuant to the <i>Hospital District Act</i> , sec. 41	748,479,869			
Less: held by British Columbia Regional Hospital Districts Financing Authority	(748,479,869)			
(4) Guarantees authorized pursuant to the <i>Municipalities Assistance Act</i> , sec. 3 (serials)	8,795,003		8,795,003	14,892,573
(5) Guarantees authorized pursuant to the <i>Municipal Act</i> , part 25, sec. 854, debentures (principally serials)	24,849,056	8,615,915	16,233,141	17,387,901
(6) Greater Vancouver Sewerage and Drainage District debentures (some serials)	10,345,080	10,345,080		
Subtotal, municipalities and other local governments	43,989,139	18,960,995	25,028,144	32,280,474
Health and education—				
(7) Guarantees authorized pursuant to the <i>Educational Institution Capital Finance Act</i> , sec. 9—				
Debentures—funded ¹	407,814,851	22,536,010	385,278,841	310,608,785
(8) Guarantees authorized pursuant to the <i>Hospital District Finance Act</i> , sec. 9—				
Debentures—funded ¹	939,263,656	197,470,835	741,792,821	686,799,288
(9) Guarantees authorized pursuant to the <i>School District Capital Finance Act</i> , sec. 9 ¹ —				
Debentures—funded	1,533,119,342	540,732,275	992,387,067	1,013,943,981
— unfunded	4,245,316		4,245,316	8,022,681
Subtotal, health and education	2,884,443,165	760,739,120	2,123,704,045	2,019,374,735
Economic development—				
(10) Guarantees authorized pursuant to the <i>Agricultural Credit Act</i> , sec. 3	3,494,510		3,494,510	4,249,675
(11) Guarantees authorized pursuant to the <i>British Columbia Cellulose Company Act</i> , sec. 8 ¹ —	9,053,926		9,053,926	13,130,046
(12) Guarantees authorized pursuant to the <i>British Columbia Railway Finance Act</i> , sec. 10 ¹ —				
Bonds and debentures—funded	774,990,612	155,548,516	619,442,096	642,875,212
Notes—unfunded	370,205,813		370,205,813	233,775,244
Capital leases	26,759,497		26,759,497	
(13) Guarantees authorized pursuant to the <i>British Columbia Transit Act</i> , sec. 22 ¹ —				
Bonds and debentures	78,821,867	398,740	78,423,127	37,648,682
Notes	101,228,767		101,228,767	20,005,068
Capital leases	60,533,101		60,533,101	26,429,242

(14) Guarantees authorized pursuant to the <i>Development Corporation Act</i> , sec. 15 ¹ Less: held by the British Columbia Housing and Employment Development Financing Authority	263,949,579 (182,509,798)	81,439,781 62,229,003 3,807,820	142,934,301 4,118,039
Notes			
(15) Guarantees authorized pursuant to the <i>Farm Product Industry Act</i> , sec. 2	81,439,781		
(16) Guarantees authorized pursuant to the <i>Ferry Corporation Act</i> , sec. 18 ¹ — Bonds and debentures—unfunded series	62,229,003 3,807,820		
—notes			
(17) Guarantees authorized pursuant to the <i>Harbour Board Act</i> , secs. 18 and 30.1 ¹	43,559,025	43,559,025	28,688,686
(18) Guarantees authorized pursuant to the <i>Housing and Employment Development Financing Act</i> , secs. 5 and 6 ¹ — Bonds and debentures	6,607,660	6,607,660	30,271,068 6,226,751
Notes			
(19) Guarantees authorized pursuant to the <i>Ministry of Transportation and Highways Act</i> , sec. 66, re: British Columbia Steamship Company (1975) Ltd. ¹	189,348,698	189,348,698	6,191,788 2,012,888
Subtotal, economic development	4,782,119	4,782,119	3,936,895
Utilities —	1,816,862,199	155,947,256	1,660,914,943
(20) Guarantees authorized pursuant to the <i>Hydro and Power Authority Act</i> , sec. 44 ¹ — Bonds and debentures—funded	9,061,164,502	725,380,997	8,335,783,505
Grand total, all guaranteed debt	13,806,459,005	1,661,028,368	12,145,430,637
Less: Amounts included above held as investments within the Consolidated Entity	89,378,164	19,725,317	69,652,847
Net total, all guaranteed debt	13,717,080,841	1,641,303,051	12,075,777,990
			90,513,685
			10,820,971,666

¹ See Section G of the Public Accounts for details of maturity dates, interest rates, and redemption features of the outstanding debt of these Crown agencies.

² Gross outstanding debt as at March 31, 1984 includes accrued interest of \$422.3 million. Debt payable in United States currency is recorded in Canadian dollars at the rate of exchange prevailing at March 31, 1984.

Sinking funds comprise cash and investments recorded at cost, plus accrued interest of \$38.6 million, with the exception of item 6 which is shown at an adjusted value equivalent to the gross outstanding funded debt. The market value of these sinking fund investments was approximately \$1,459 million at March 31, 1984 (1983: \$1,292 million); however, these are not considered to be temporary investments. These investments are generally held until maturity, at which time the par value is realized.

The Government is directly responsible for paying 57.6 to 100 per cent of debt service costs for health and education debt through various grant formulas. In 1983/84 these contributions totalled approximately \$297 million or 80 per cent of the debt service costs. The Government also pays a portion of the debt service costs of some economic development enterprises. No such contribution is made for utilities.

As a result of Government financing policies \$3.1 billion of the guaranteed debt is held in investment accounts included in these financial statements and in other Provincial public sector superannuation and pension funds. Canada Pension Plan funds made available to the Government (\$3.7 billion) are subject to redemption on six months' notice by the Federal Minister of Finance. Between the year end and August 15, 1984 there have been additional debt issues net of redemptions guaranteed by the Province totalling \$96.6 million.

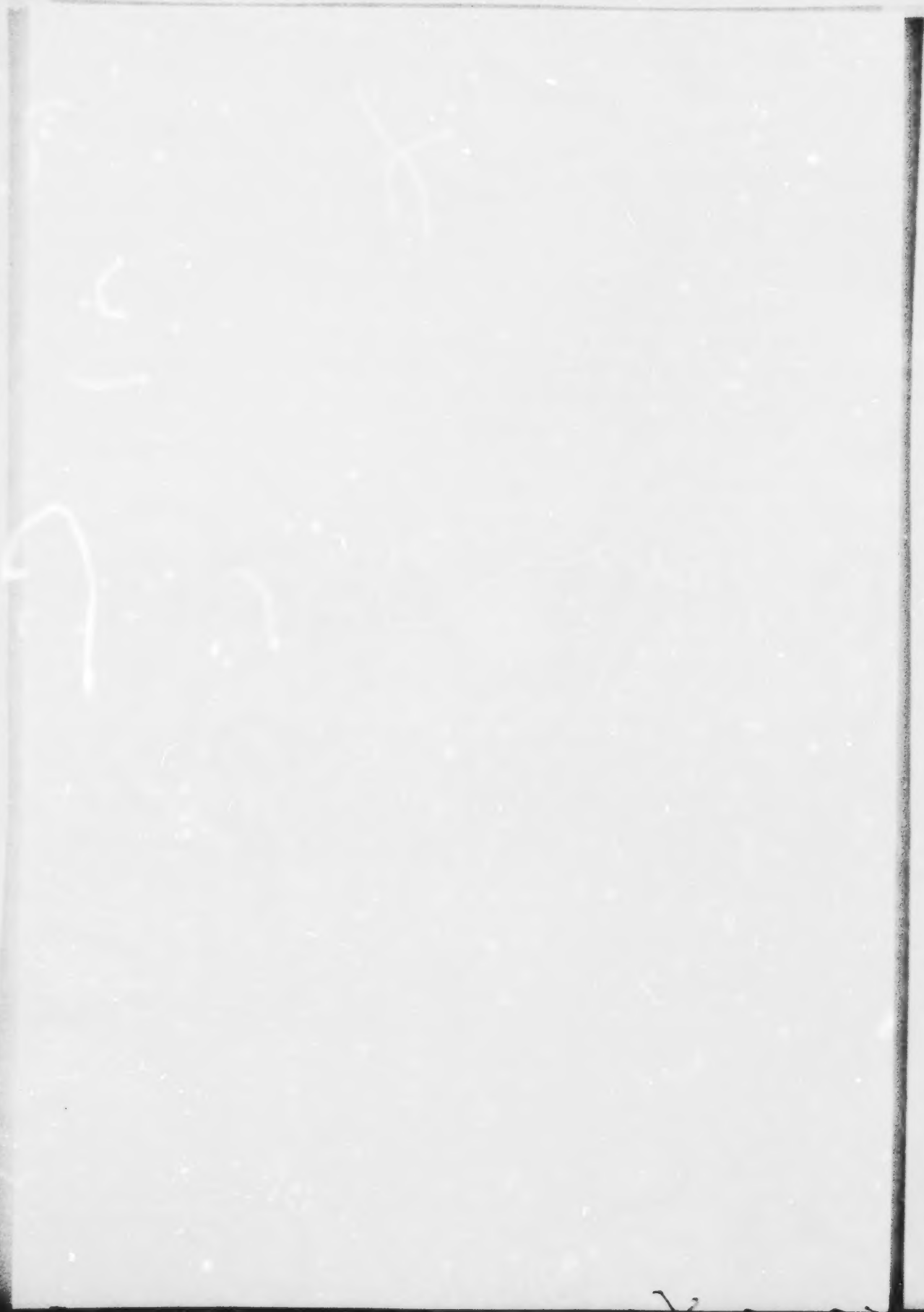


SECTION D

TRUST FUNDS

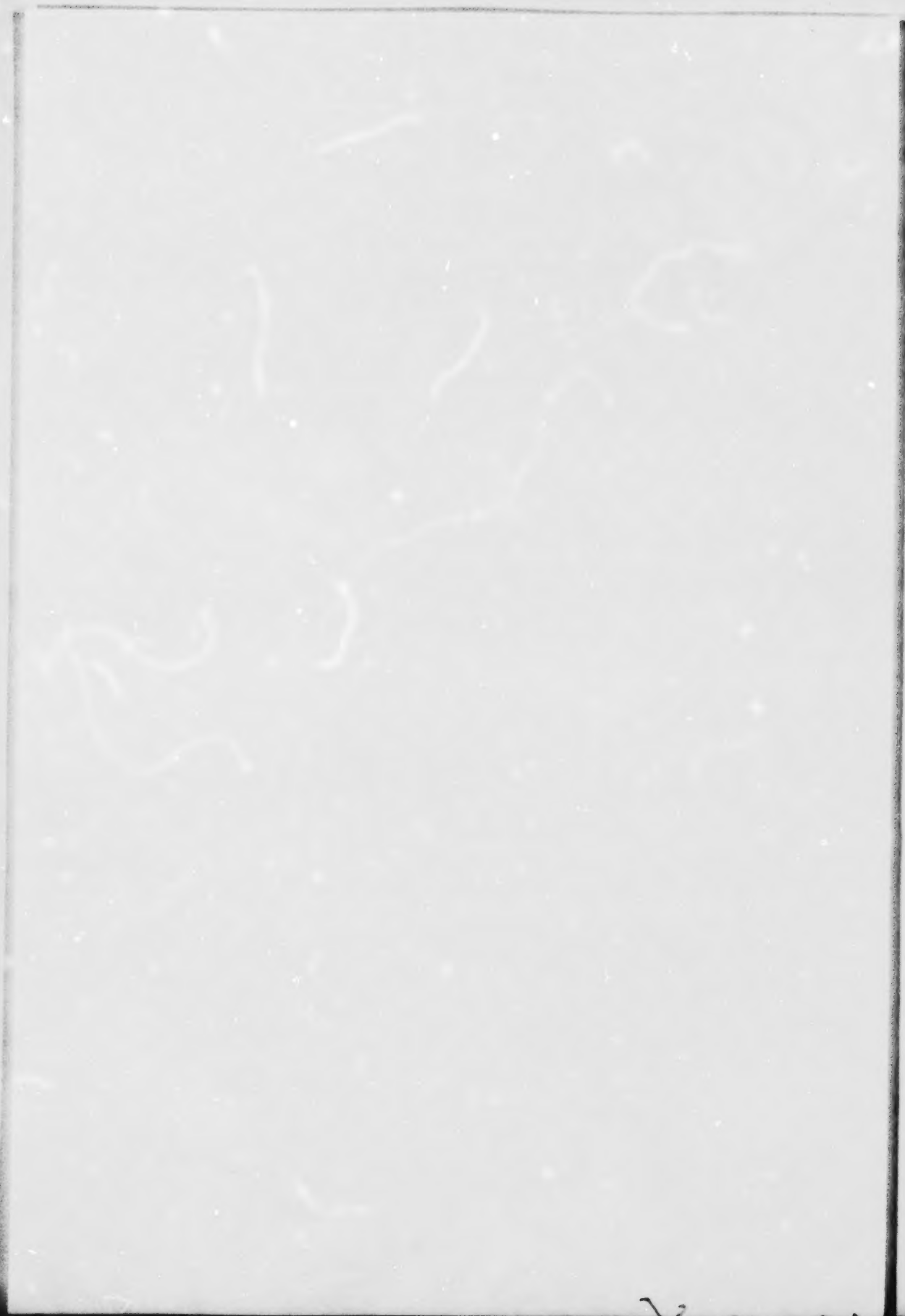
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TRUST FUNDS**PREAMBLE**

Trust Funds include amounts held and administered in trust for others; the Government has no power of appropriation over these funds. Basically two types of accounts exist: actively managed funds and custodial deposits. The actively managed funds require the Government to perform the following functions—set investment policy; control the collection of contributions, instalments and other receipts; disburse payments; and perform other administrative and miscellaneous transactions related to the funds. The Government's involvement with custodial deposits is merely to hold assets according to conditions set by agreements or statutes. Each category is more fully described in Note 1 to these Trust Funds financial statements.



**REPORT OF THE AUDITOR GENERAL
ON THE TRUST FUNDS FINANCIAL STATEMENTS
INCLUDED IN THE PUBLIC ACCOUNTS
OF THE PROVINCE OF BRITISH COLUMBIA**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

*To the Legislative Assembly
of the Province of British Columbia
Parliament Buildings
Victoria, British Columbia*

I have examined the Trust Funds Financial Statements of the Government of the Province of British Columbia for the fiscal year ended March 31, 1984 as presented in Section D of the Public Accounts, and the related supplementary schedule contained in sub-sections D13 through D16. These financial statements are:

Statement of Financial Position
Statement of Changes in Trust Balances

(including Notes to Trust Funds Financial Statements)

My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances. I have received all the information and explanations I have required for the purpose of my examination.

I report in accordance with section 7 of the *Auditor General Act*. In my opinion, these trust funds financial statements present fairly the financial position of the Trust Funds of the Government of the Province of British Columbia as at March 31, 1984 and the changes in trust balances for the year then ended in accordance with the stated accounting policies as set out in Note 1 to the trust funds financial statements applied on a basis consistent with that of the preceding year.

I emphasize that this report is limited under section 7 of the Act to an opinion on presentation of the financial statements in accordance with the stated accounting policies of the Government. Under section 8 of the Act I report separately on other matters resulting from my examination that I consider should be brought to the attention of the Legislative Assembly. That report will be presented at a future date.

A handwritten signature in cursive script, reading "Erma Morrison".

ERMA MORRISON, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

TRUST FUNDS STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 1984

Actively Managed:	Cash and Temporary Investments	Receivables	Other Investments ¹	Shares ²	Accounts Payable	Trust Balances 1984	Trust Balances 1983
Superannuation and Pension Funds							
Public Service Superannuation Fund	791,451,852	59,070,671	930,172,981	16,440,706	(1,977,840)	1,795,158,370	1,537,845,063
Municipal Superannuation Fund	545,170,665	72,010,659	1,168,310,318		(2,603,996)	1,782,887,646	1,509,257,802
Teachers' Pension Fund	434,083,908	55,227,229	879,664,381		(3,204,022)	1,365,771,496	1,157,143,453
College Pension Fund	65,032,542	4,810,939	42,770,446		(1,296,791)	111,317,136	90,451,166
British Columbia Hydro and Power Authority Pension Fund	131,576,097	16,015,286	287,404,804		(3,767,171)	431,229,016	374,064,816
British Columbia Power Commission Superannuation Fund	5,743,583	676,629	21,883,886		(84,995)	28,219,103	27,286,908
British Columbia Railway Company Pension Fund	40,047,162	4,108,764	60,674,373		(37,550)	104,792,749	86,868,191
Members of the Legislative Assembly Superannuation Account	2,080,822	128,529	1,100,528		(102,423)	3,207,456	3,794,047
Workers' Compensation Board Superannuation Fund	504,558	2,007,095	52,384,526		(13,299)	54,882,880	44,602,278
Total Superannuation and Pension Funds	2,015,691,189	214,055,801	3,444,366,243	16,440,706	(13,088,087)	5,677,465,852	4,831,313,724
Sinking Funds							
British Columbia Buildings Corporation	19,431,502	387,869	2,043,717			21,863,088	15,438,515
British Columbia Educational Institutions Capital Financing Authority	20,909,863	632,645	1,000,000		(6,498)	22,536,010	13,313,981
British Columbia Hydro and Power Authority	262,266,522	17,251,997	445,862,478		(19,583)	725,380,997	587,696,889
British Columbia Railway Company (note 3)	42,782,205	3,081,890	109,704,004		(34,394)	155,548,516	131,178,905
British Columbia Regional Hospital Districts Financing Authority	109,373,601	5,291,254	82,840,374		(59,622)	197,470,835	154,978,842
British Columbia School Districts Capital Financing Authority	215,047,009	11,409,741	237,487,148		(7,688)	463,884,276	379,673,340
Greater Vancouver Sewerage and Drainage District	7,216,042	601,994	15,465,046		(3,540)	23,275,394	25,718,239
Other	5,552,813	326,740	4,413,919		(131,325)	10,289,932	8,251,363
Total Sinking Funds	682,579,557	38,984,130	898,816,686			1,620,249,048	1,316,250,074

Other Managed Trust Funds					
British Columbia Buildings Corporation Trust	5,013,336	4,755	(2,492)	5,015,599	8,016,567
British Columbia Development Corporation Trust	130,469,068	10,751,425	(27,828)	141,192,665	682
British Columbia Ferry Corporation Trust	4,000,000	2,643	(7,547)	3,995,096	8,675,902
British Columbia Housing and Employment Development Financing Authority Trust	5,772,649	227,125		5,999,774	8,202,138
British Columbia Hydro and Power Authority Trust	191,130,883	3,388,788	(24,007)	194,495,664	97,125,039
British Columbia Railway Company Trust	2,765,269	7,128		2,772,397	9,086,360
British Columbia School Districts Capital Financing Authority Trust	169,919	1,517,559	(26)	67,246,415	59,988,363
British Columbia Systems Corporation Trust	148	19		167	7,618,375
British Columbia Transit Trust	61,905,174	457,350	(16,051)	62,346,473	8,329
Health Facilities Association of British Columbia Trust	12,834,261	372,501	(4,464)	13,202,298	18,153,062
Public Service Long Term Disability Plan	30,369,974	1,763,587	(1,361,405)	32,759,171	32,759,171
Crown Corporations Long Term Disability Plan	5,374,707	483,112	(197,620)	6,006,459	6,486,397
Travel Industry Development Subsidiary Agreement		3,729,275		3,729,275	
University of Victoria Engineering Complex Capital Account	16,000,000			16,000,000	
Other	7,714,617	185,443	(96,106)	7,803,954	8,511,237
Total Other Managed Trust Funds	473,520,005	22,890,710	(1,737,546)	562,565,407	264,631,622
Custodial Deposits:					
Held Under the Jurisdiction of:					
Public Trustee and Official Administrators	135,657,007	3,955,264		181,646,213	177,763,344
Supreme and County Court Rules (Suitsors' Funds)	38,105,940	22,784,882		60,890,822	53,918,926
Workers' Compensation Board	597,613,359	43,487,212	(137,142)	1,610,940,695	1,328,299,232
Other Acts and Miscellaneous Deposits	26,412,100	551,827		47,174,977	52,785,157
Total Custodial Deposits	797,788,406	47,994,303	(137,142)	1,900,652,707	1,612,766,659
Total Trust Funds	3,969,579,157	323,924,944	(15,094,100)	9,760,933,014	8,024,962,079

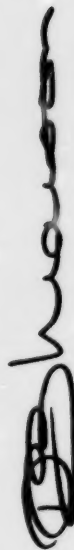
¹ Comprised mainly of long term, fixed interest investments.

² Consist of shares held in public companies as authorized under section 36 of the *Financial Administration Act* (S.B.C. 1981, chap. 15).
The accompanying notes and supplementary schedule are an integral part of these financial statements.

Approved on behalf of the Ministry of Finance:



D. L. EMERSON
Deputy Minister of Finance and Secretary of Treasury Board



D. B. MARSON
Comptroller General

STATEMENT OF CHANGES IN TRUST BALANCES FOR THE YEAR ENDED MARCH 31, 1984

TRUST FUNDS

Actively Managed:	Contributions and Transfers In	Investment Income	Pension Payments and Transfers Out	Administration Fees and Other	Net Change	Trust Balances 1984	Trust Balances 1983
	\$	\$	\$	\$	\$	\$	\$
Superannuation and Pension Funds							
Public Service Superannuation Fund	175,609,811	171,476,764	(87,777,704)	(1,995,564)	257,313,307	1,795,158,370	1,537,845,063
Municipal Superannuation Fund	207,573,918	163,818,794	(94,452,538)	(3,310,330)	273,629,844	1,782,887,646	1,509,257,802
Teachers' Pension Fund	164,703,556	126,066,003	(80,758,442)	(1,383,074)	208,628,043	1,365,771,496	1,157,143,453
College Pension Fund	12,964,201	10,064,473	(2,016,171)	(146,533)	20,865,970	111,317,136	90,451,166
British Columbia Hydro and Power Authority Pension Fund	40,235,379	42,419,608	(25,117,321)	(373,466)	57,164,200	431,229,016	374,064,816
British Columbia Power Commission Superannuation Fund	32,278	2,396,440	(1,476,445)	(20,078)	932,195	28,219,103	27,286,908
British Columbia Railway Company Pension Fund	10,552,310	9,656,903	(2,222,632)	(52,023)	17,924,558	104,792,749	86,868,191
Members of the Legislative Assembly Superannuation Account	1,446,922	319,530	(2,353,043)		(586,591)	3,207,456	3,794,047
Workers' Compensation Board Superannuation Fund	7,256,329	5,687,956	(2,663,683)		10,280,602	54,882,880	44,602,278
Total Superannuation and Pension Funds	620,374,704	531,906,471	(298,837,979)	(7,291,068)	846,152,128	5,677,465,852	4,831,313,724

Sinking Funds	Installments	Investment Income	Capital Disbursements	Other Costs and Administration	Net Change	Trust Balances 1984	Trust Balances 1983
	\$	\$	\$	\$	\$	\$	\$
British Columbia Buildings Corporation	4,463,070	1,961,503			6,424,573	21,863,088	15,438,515
British Columbia Educational Institutions Capital Financing Authority	7,410,736	1,834,519	(23,226)		9,222,029	22,536,010	13,313,981
British Columbia Hydro and Power Authority	79,792,949	72,409,842	(14,518,683)		137,684,108	725,380,997	587,696,889
British Columbia Railway Company (note 3)	8,807,116	17,206,848	(1,571,250)	(73,103)	24,369,611	155,548,516	131,178,905
British Columbia Regional Hospital Districts Financing Authority	23,109,890	19,509,808		(127,705)	42,491,993	197,470,835	154,978,842
British Columbia School Districts Capital Financing Authority	35,195,417	49,250,746	(9,450)	(225,777)	84,210,936	463,884,276	379,673,340
Greater Vancouver Sewerage and Drainage District	830,722	3,126,654	(6,369,058)	(31,163)	(2,442,845)	23,275,394	25,718,239
Other	1,338,985	1,021,308	(307,953)	(13,771)	2,038,569	10,289,932	8,251,363
Total Sinking Funds	160,948,885	166,321,228	(22,776,394)	(494,745)	303,998,974	1,620,249,048	1,316,250,074

Other Managed Trust Funds	Capital Receipts	Investment Income	Capital Disbursements	Other Costs and Administration	Net Change	Trust Balances 1984	Trust Balances 1983
	\$	\$	\$	\$	\$	\$	\$
British Columbia Buildings Corporation Trust	532,432,413	640,602	(536,071,491)	(2,492)	(3,000,968)	5,015,599	8,016,567
British Columbia Development Corporation Trust	309,341,769	14,948,971	(183,070,929)	(27,828)	141,191,983	141,192,665	882
British Columbia Ferry Corporation Trust	160,369,926	1,081,216	(166,128,247)	(3,701)	(4,680,806)	3,995,096	8,675,902
British Columbia Housing and Employment Development Financing Authority Trust	204,041,114	203,029	(206,446,507)		(2,202,364)	5,999,774	8,202,138
British Columbia Hydro and Power Authority Trust	1,107,915,858	11,028,003	(1,021,549,229)	(24,007)	97,370,625	194,495,664	97,125,039
British Columbia Railway Company Trust	1,732,196,272	603,403	(1,739,113,638)		(6,313,963)	2,772,397	9,086,360
British Columbia School Districts Capital Financing Authority Trust	67,902	10,232,517	(3,042,341)	(26)	7,258,052	67,246,415	59,988,363
British Columbia Systems Corporation Trust	9,275,355	76,557	(16,970,120)		(7,618,208)	167	7,618,375
British Columbia Transit Trust	391,925,136	3,413,980	(332,984,921)	(16,051)	62,338,144	62,346,473	8,329
Health Facilities Association of British Columbia Trust	13,531,433	1,362,692	(19,840,425)	(4,464)	(4,950,764)	13,202,298	18,153,062
Public Service Long Term Disability Plan	4,298,864	3,564,678	(7,054,805)	(808,737)		32,759,171	32,759,171
Crown Corporations Long Term Disability Plan	31,026	643,424	(1,040,646)	(113,742)	(479,938)	6,006,459	6,486,397
Travel Industry Development Subsidiary Agreement	3,512,627	693,770	(191,038)	(286,084)	3,729,275		
University of Victoria Engineering Complex Capital Account	16,000,000				16,000,000	16,000,000	
Other	403,578,610	1,398,631	(405,678,621)	(5,903)	(707,283)	7,803,954	8,511,237
Total Other Managed Trust Funds	4,888,518,305	49,891,473	(4,639,182,958)	(1,293,035)	297,933,785	562,565,407	264,631,622

The accompanying notes and supplementary schedule are an integral part of these financial statements.

NOTES TO TRUST FUNDS FINANCIAL STATEMENTS FOR THE FISCAL YEAR ENDED MARCH 31, 1984

1. Significant Accounting Policies

A. REPORTING ENTITY

Trust Funds are comprised of superannuation funds, sinking funds, other managed trust funds and custodial deposits. These funds and deposits are held in trust for third parties and the Government has no power of appropriation over them.

(a) Superannuation and Pension Funds

The Government administers and is responsible for collection of employee contributions to certain superannuation and pension plans in accordance with the following acts and regulations:

Pension (Public Service) Act
Pension (Municipal) Act
Pension (Teachers) Act
Pension (College) Act
Legislative Assembly Allowances and Pension Act
British Columbia Hydro and Power Authority Pension Fund Regulations
British Columbia Power Commission Superannuation Fund Regulations
British Columbia Railway Company Pension Fund Rules and Regulations
Workers' Compensation Board Superannuation Fund Plan

The Government is responsible for the employer contributions and has statutory responsibilities with respect to unfunded liabilities under the *Pension (Public Service) Act*, the *Pension (Teachers) Act* and the *Legislative Assembly Allowances and Pension Act*. The Government has no statutory responsibilities with respect to unfunded liabilities under the other acts and regulations noted above.

(b) Sinking Funds

The Government holds in trust and manages sinking funds on behalf of various Crown corporations and public bodies. Instalments are received on a periodic basis from the Crown corporations and are invested by the Minister of Finance in his capacity as Trustee. The accumulated instalments, together with interest earned, less administrative costs, constitute the sinking funds. The purpose of these sinking funds is to provide for an orderly retirement of debts at maturity.

(c) Other Managed Trust Funds

These are funds of various Crown corporations and public bodies deposited with the Government for investment and administration. They include amounts such as working capital surplus to their immediate needs, funds for capital transactions and long term disability funds.

(d) Custodial Deposits

(i) Public Trustee and Official Administrators

Trust officers are responsible for the recording, managing and reporting aspects of the accounts maintained under the *Infants Act*, *Patients Property Act*, *Estate Administration Act*, *Public Trustee Act* and *Trustee Act*. These officers ensure that funds received for payments on mortgages, receivables, property rentals and investments are managed within the requirements of the acts. The management of each account's disbursements for liabilities, maintenance costs and benefits along with the process of consolidating and closing of accounts is also done in accordance with the requirements of the acts.

(ii) Supreme and County Court Rules (Suitors' Funds)

As trustee of all Supreme and County Court accounts—which include such items as garnishees, infants' settlements and court awards—the Province records and reports the financial transactions in each area of these suitors' funds according to the instructions given by the courts.

(iii) Workers' Compensation Board

The Province acts only in an accounting and custodial capacity in the administration of the Workers' Compensation Board Trust Fund. The Province is informed of what investments have been purchased or sold and arranges for the settlement of the transactions and the delivery of securities. All securities are under joint registry of the Workers' Compensation Board and the Minister of Finance.

**NOTES TO TRUST FUNDS FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

1. Significant Accounting Policies—Continued

A. REPORTING ENTITY—Continued

(iv) *Other Acts and Miscellaneous Deposits*

Other acts and miscellaneous deposits include funds or securities lodged with the Province to meet conditions set out in the statutes such as the *Forest Act*, *Mines Act*, *Insurance Act* or *Trust Company Act*. The Province's function is only of a custodial nature, one in which it holds the assets in safekeeping and maintains the accounting records.

B. BASIS OF ACCOUNTING

These financial statements are prepared on an accrual basis, except where noted.

- (a) Temporary investments include deposits with chartered banks and other approved institutions. They are carried at cost of acquisition.

(b) *Superannuation and Pension Funds*

- (i) These financial statements show only the position of the funds as at March 31, 1984 and the changes in the fund balances for the year then ended and do not purport to show the adequacy of the funds to meet the obligations of the superannuation and pension plans.
- (ii) The long-term investments are carried at cost of acquisition adjusted as follows:
- premiums and discounts on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
 - premiums and discounts on serial bonds are recognized as income when redemptions occur.
 - shares are carried at cost adjusted annually by 7 per cent of the difference between cost or adjusted cost and market value.
 - gains and losses on disposition of long-term bonds are deferred and amortized over the lesser of the remaining term of the bonds sold or twenty years, with the amortization being charged against income from investments.

(c) *Sinking Funds and Other Managed Trust Funds*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(d) *Public Trustee*

Because of the nature of the activities of the Public Trustee in managing assets under various acts, and the need to promptly record these assets at the time of their receipt, various valuation methods are employed to provide for values which either approximate net realizable value, or are at a nominal value.

(e) *Workers' Compensation Board*

Long-term investments are carried at amortized cost, with premiums and discounts being amortized on a straight line basis over the terms of the investments acquired.

(f) *Other Acts and Miscellaneous Deposits*

- (i) Other custodial deposits are reported on a cash basis. Income earned on security deposits is received directly by the depositors and is not reflected in these financial statements.
- (ii) Securities held are reported at par value.

(g) *Foreign Currency Translation*

Assets and liabilities denominated in foreign currencies are translated to Canadian dollars at the exchange rate prevailing at the year-end unless hedged by forward contracts which specify the rate of exchange. Foreign currency transactions are translated to Canadian dollars at the exchange rate prevailing at the date of the transaction. Adjustments arising as a result of foreign currency translation are charged or credited to expenditure at the time the adjustments arise.

**NOTES TO TRUST FUNDS FINANCIAL STATEMENTS
FOR THE FISCAL YEAR ENDED MARCH 31, 1984—Continued**

2. Change in Accounting Policy

The amortization of premiums and discounts on long-term investments, as described in Note 1 to these financial statements, reflects a change in accounting policy during 1984. This change applies to sinking funds, other managed trust funds and the Workers' Compensation Board Trust Fund.

In 1983 and prior years long-term investments of these funds were carried at cost of acquisition, with premiums and discounts recognized on disposal of the investments. For 1984 they are amortized on a straight line basis over the term of the investments acquired.

The immediate effects of the change in policy are as follows:

- an increase of approximately \$22 million in sinking fund balances,
- an increase of approximately \$5 million in other managed trust fund balances, and
- a decrease of approximately \$5 million in the Workers' Compensation Board fund balance.

3. Subsequent Events

British Columbia Railway Company

On June 15, 1984, the Province of British Columbia paid from the Resource Revenue Stabilization Fund to the British Columbia Railway Company (the Railway) \$407,642,191 (Canadian) and \$17,177,060 (U.S.) to enable the Company to fully fund its historic debt. These amounts when added to existing sinking fund balances, permitted the Railway to fund each debt issue on a full and irrevocable basis. The Trustee of the sinking funds used the entire amounts in the sinking funds to purchase promissory notes issued by the Province in the amount of \$690,827,000 (Canadian) and \$25,747,000 (U.S.). The payment terms and conditions of the promissory notes are sufficient to pay in full all future amounts payable under the terms of the debt issues comprising the historic debt.

4. Comparatives

Certain of the comparative figures for the year ended March 31, 1983 have been reclassified to conform with the current year's presentation. These reclassifications have had no effect on the operating results or fund balances as previously reported.

TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984**

	1984			1983
	Temporary Investments \$	Long-Term Investments \$	Total \$	Total \$
Obligations of or guaranteed by Canada.....	1,428,144,368	1,047,619,962	2,475,764,330	484,435,841
Obligations of or guaranteed by a Province.....	139,484,129	4,128,821,906	4,268,306,035	4,162,690,933
Obligations of or guaranteed by a savings institution.....	2,197,508,560	86,799,207	2,284,307,767	2,659,488,759
Securities issued by the Municipal Finance Authority of British Columbia.....		141,849,876	141,849,876	148,034,359
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province.....				2,616,930
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province.....		16,440,706	16,440,706	15,766,010
Total	3,765,137,057	5,421,531,657	9,186,668,714	7,473,032,832
Held as follows:				
Superannuation and pension funds	2,000,829,241	3,460,806,949	5,461,636,190	4,635,565,333
Sinking funds	679,423,624	898,816,686	1,578,240,310	1,290,472,101
Other managed trust funds	481,777,820	67,892,238	549,670,058	241,369,614
Custodial deposits	603,106,372	994,015,784	1,597,122,156	1,305,625,784
Total	3,765,137,057	5,421,531,657	9,186,668,714	7,473,032,832

TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984—Continued**

Temporary Investments	1984		1983	
	Cost		Cost	
	\$	\$	\$	\$
Obligations of or guaranteed by Canada:				
Federal Business Development Bank.....		4,000,000		
Government of Canada Bonds.....		13,594,163		
Government of Canada Treasury Bills.....		1,409,355,821		65,965,850
Export Development Corporation.....		1,194,384		
		<u>1,428,144,368</u>		<u>65,965,850</u>
Obligations of or guaranteed by a Province:				
British Columbia Assessment Authority.....			950,000	
British Columbia Buildings Corporation.....	47,232,674		25,000,000	
British Columbia Development Corporation.....	61,691,684		56,340,782	
British Columbia Ferry Corporation.....			29,698,674	
British Columbia Harbours Board.....	6,000,000		6,000,000	
British Columbia Housing and Employment Development Financing Authority.....	2,959,771		1,064,162	
British Columbia Railway Company.....	7,500,000			
British Columbia Steamship Company (1975) Ltd.	4,700,000		3,800,000	
British Columbia Systems Corporation.....			2,687,064	
Province of Quebec Treasury Bills.....	7,000,000			
Province of Newfoundland Hydro Bonds.....	2,400,000			
		<u>139,484,129</u>		<u>125,540,682</u>
Obligations of or guaranteed by a savings institution:				
Canadian Imperial Bank of Commerce.....	293,466,559		394,106,727	
Royal Bank of Canada.....	806,281,021		464,021,108	
Bank of Montreal.....	167,841,706		338,304,964	
Toronto Dominion Bank.....	279,523,918		298,745,337	
Bank of Nova Scotia.....	136,364,518		57,119,640	
Bank of British Columbia.....	25,457,060		10,530,250	
Mercantile Bank of Canada.....	3,571,831		2,758,342	
Northland Bank.....			5,951,700	
Continental Bank of Canada.....	181,384		6,000,000	
Canadian Commercial Bank.....	34,901,803		14,827,000	
National Bank of Canada.....	87,183,129			
First Bank.....	5,946,370			
First City Trust.....	14,900,000		10,000,000	
Crown Trust.....			6,910,652	
Royal Trust.....	32,028,329		58,757,244	
Yorkshire Trust.....			1,000,000	
Canada Permanent Trust.....			8,445,082	
Guaranty Trust.....			5,000,000	
Montreal Trust.....	4,922,950			
National Trust.....			3,465,640	
Central and Eastern Trust.....			5,000,000	
Victoria and Grey Trust.....			20,484,300	
Royal Bank Mortgage.....	114,297,762		296,199,789	
Bank of British Columbia Mortgage.....			4,540,665	
Toronto Dominion Mortgage.....	9,055,152		79,664,592	
Nova Scotia Mortgage.....	77,368,581		29,718,290	
Commerce Mortgage Corporation.....	49,552,603		304,583,152	
Bank of Montreal Mortgage Corporation.....	10,494,110		48,427,408	
Mercantile Bank Mortgage.....			2,000,000	
Roy Lease.....	9,190,700			
Bank of Montreal Leasing.....	8,197,424		6,360,690	

TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984—Continued**

Temporary Investments—Continued	1984		1983	
	Cost		Cost	
	\$	\$	\$	\$
Royal Trust Mortgage.....			13,000,000	
Vancouver City Credit Union.....	6,500,000		3,000,000	
Workers' Compensation Employees Credit Union.....	300,000			
British Columbia Central Credit Union.....	9,981,650		2,050,000	
Dai-Ichi Kangyo Bank Ltd.....			12,216,715	
Barclays Bank of Canada.....			4,500,150	
Bank of America.....			9,292,150	
Citibank Canada.....			4,539,000	
Bank of Tokyo.....			10,000,000	
National Westminster of Canada.....	10,000,000		13,500,000	
		<u>2,197,508,560</u>		<u>2,555,020,587</u>
		<u>3,765,137,057</u>		<u>2,746,527,119</u>
Long-Term Investments				
	Dates of Maturity	Par Value	Adjusted Cost	Adjusted Cost
		\$	\$	\$
Obligations of or guaranteed by Canada:				
Government of Canada.....	1984-2002	1,223,203,125	956,010,741	343,539,979
Canadian National Railway.....	1985-1987	200,000	199,560	
Export Development Corporation.....	1989	50,000,000	49,858,080	35,000,000
Federal Business Development Bank.....	1987-1988	41,500,000	41,551,581	39,930,012
		<u>1,314,903,125</u>	<u>1,047,619,962</u>	<u>418,469,991</u>
Obligations of or guaranteed by a Province:				
Province of British Columbia.....	1984-1993	200,838,722	199,287,510	155,209,424
British Columbia Hydro and Power Authority.....	1985-2011	2,463,876,253	2,407,182,631	2,624,387,078
British Columbia Railway Company.....	1984-2005	469,509,000	466,377,885	466,959,397
British Columbia Buildings Corporation.....	1984-2005	227,768,000	210,153,737	197,078,670
British Columbia School Districts Capital Financing Authority.....	1984-1996	160,919,111	153,087,668	141,500,824
British Columbia Regional Hospital Districts Financing Authority.....	1984-2001	64,031,646	59,543,789	59,297,988
British Columbia Educational Institutions Capital Financing Authority.....	1989-1993	4,772,000	4,751,965	1,025,000
British Columbia Regional Hospital Districts.....				2,599,071
British Columbia Improvement Districts.....	1984-2007	38,662,219	37,265,740	36,399,183
British Columbia Development Corporation.....				6,000,000
British Columbia Housing and Employment Development Financing Authority.....	1986-1987	6,000,000	5,997,756	5,996,900
B.C. Place.....	1990	30,000,000	30,000,000	
Province of Ontario.....	1984-2010	234,017,250	199,740,603	76,967,078
Province of Quebec.....	1984-2005	136,521,500	125,138,804	145,614,439
Province of Saskatchewan.....	1987-2004	95,610,000	94,741,024	26,013,883
Province of Nova Scotia.....	1987-2003	19,385,000	19,285,158	30,744,962
Province of New Brunswick.....	1988-2003	45,925,000	45,820,186	12,219,309
Province of Newfoundland.....	1987-2003	13,577,000	13,418,473	16,372,964
Province of Alberta.....	1984-2002	17,409,635	17,495,368	186,811
Province of Manitoba.....	1991-1999	17,840,000	17,768,735	20,907,709
Province of Prince Edward Island.....	2001-2003	725,000	720,171	3,147,785
		<u>4,247,387,336</u>	<u>4,107,777,203</u>	<u>4,028,628,475</u>
Losses deferred to future years.....			18,296,582	5,510,205
Amortization of discounts and premiums.....			2,748,121	3,011,571
			<u>4,128,821,906</u>	<u>4,037,150,251</u>

TRUST FUNDS

**SCHEDULE OF INVESTMENT PORTFOLIO
PURSUANT TO SECTION 36 (8) OF THE
FINANCIAL ADMINISTRATION ACT, 1981
AS AT MARCH 31, 1984—Continued**

Long-Term Investments—Continued	1984		1983
	Dates of Maturity	Par Value \$	Adjusted Cost \$
Obligations of or guaranteed by a savings institution:			
Bank of Montreal Mortgage Corporation.....	1984-1987	18,200,000	18,876,053
Commerce Mortgage Corporation.....	1987	750,000	750,000
Bank of Montreal Leasing.....	1984	1,067,200	1,078,315
Toronto Dominion Mortgage Corporation.....	1988	1,750,000	1,750,000
B.C. Central Credit Union.....	1987	4,000,000	4,000,000
World Bank.....	1989-1990	14,800,000	14,616,798
Nova Scotia Mortgage.....	1985	5,750,000	6,010,117
Canadian Commercial Bank.....	1985-1986	7,000,000	7,000,000
Canadian Imperial Bank of Commerce.....	1989	20,000,000	19,985,067
Royal Bank of Canada.....	1984	10,000,000	10,000,000
Toronto Dominion Bank.....			30,000,000
Bank of Nova Scotia.....			750,000
Bank of Montreal.....			5,864,960
First City Trust.....			10,000,000
Crown Trust.....			150,000
Workers' Compensation Employees Credit Union.....	1985-1988	400,000	400,000
First National Bank Chicago.....	1986	500,000	500,000
Bancorp Teachers Mortgage.....	2014	1,832,843	1,832,857
		<u>86,050,043</u>	<u>86,799,207</u>
			<u>104,468,172</u>
Municipal Finance Authority of British Columbia.....		<u>143,512,953</u>	<u>141,849,876</u>
			<u>148,034,359</u>
Commercial paper issued by a corporation incorporated under the laws of Canada or of a Province:			
Toronto Eaton Centre.....			2,616,930
Total.....		<u>5,791,853,457</u>	
Fully paid common shares of a corporation incorporated under the laws of Canada or of a Province:		Number of Common Shares	
Canadian Pacific Railway.....		1,200	19,800
Imperial Oil.....		300	12,713
International Nickel.....		450	14,344
Bank of British Columbia.....		119,128	1,415,792
British Columbia Telephone Company.....		1,215,844	13,575,779
Increase in share value.....			1,402,278
		<u>16,440,706</u>	<u>15,766,010</u>
Total.....		<u>5,421,531,657</u>	<u>4,726,505,713</u>

SECTION E

**DETAILS OF EXPENDITURE BY MINISTERIAL APPROPRIATIONS,
STATUTORY APPROPRIATIONS AND SPECIAL PURPOSE
FUND TRANSACTIONS**

for the fiscal year ended March 31, 1984

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EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATION

Vote expenditures are shown under the group account classification according to the nature of the expenditure. Each group is comprised of individual standard objects of expenditure as outlined below.

Salaries

- Salaries—established positions.
- Salaries—auxiliary (including seasonal staff).

Supplies and Services

- Salaries—for British citizens employed at the Agent General's office and British Columbia House, London.
- Allowances and expenses—Members and officers of the Legislative Assembly.
- Fees and allowances—Boards, Commissions, courts, etc.
- Travel expense:
 - Travel expense for business of government. Includes staff relocation and transfer expenses.
- Professional and special services:
 - Fees and expenses for services rendered by professionals such as legal, engineering, educational, medical-dental, management consulting, etc., as well as various services provided by other businesses not included in other classes.
- Data systems and processing:
 - Services provided for the design, development, implementation, and operation of manual and machine-assisted systems.
- Office expense:
 - The supplies and expenses required for the operation of offices and the conduct of government business.
- Office furniture and equipment:
 - Purchase of furniture and equipment, but not lease or rental.
- Advertising and publications:
 - Includes all costs associated with advertising and publications, including services of outside agencies and consultants.
- Materials and supplies:
 - Provides for all those items not included in other categories (e.g. office expense) and includes parts and tools as well as fuels and utilities.
- Motor vehicles:
 - Purchase of motor vehicles for use in transport of personnel.
- Rentals—outside suppliers:
 - Includes the lease or rental of land, buildings, aircraft, and equipment not included in another classification (such as automobiles for staff travel).
- Rentals—intra-ministry:
 - Charges for the use of equipment, facilities and services between various programs and activities within a ministry.
- Building Occupancy Charges:
 - Payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and office accommodation.
- Recoveries—intra-ministry:
 - Recoveries for the use of equipment, facilities and services between various programs and activities within a ministry.

Capital

- Acquisition—land, buildings, and works:
 - Costs of acquiring these physical assets through purchase or contract, but not construction by a ministry's own forces.
- Acquisition—machinery and equipment (not included elsewhere):
 - Includes purchase of aircraft, construction equipment, ships and boats, etc.

Grants

- Grants, contributions and subsidies:
 - Payments, other than for goods and services, made for the purpose of furthering ministerial programs. Payments include those to individuals and nonprofit organizations, municipalities, Government agencies and Crown corporations, and subsidies to industries.

Other Expenditures

- Other expenditure:
 - Includes all expenditure not otherwise classified, such as interest, supplementary personnel costs (superannuation, etc.), and transfers to special funds.

Recoveries

- Recoveries:
 - Cost recoveries in cash or by transfer billings to other votes, such as in the case of the Queen's Printer operation.

LEGISLATION

E 3

LEGISLATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
I	Legislation.....	7,610,112			
	Statutory — <i>Constitution Act</i> (chap. 62, sec. 64).....		2,588	7,612,700	7,612,700
		<u>7,610,112</u>	<u>2,588</u>	<u>7,612,700</u>	<u>7,612,700</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 1**LEGISLATION***Description*

This vote provides for the costs of the Legislative Assembly and its committees including support services, and for the costs of the Committee on Crown Corporations including support services, in accordance with the *Crown Corporation Reporting Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
3,828,000	Members of the Legislative Assembly — Compensation	3,775,866
71,000	Members' Dining Room	86,654
40,000	Legislative Committees	953
63,000	Inter-Parliamentary Relations	39,996
58,000	Legislative Procedure Review	65,874
275,000	Legislative Documents	283,979
1,277,678	Legislative Caucuses	1,198,838
250,158	Clerk of the House	260,202
440,102	Sergeant-at-Arms	433,149
685,814	Hansard	922,954
390,948	Office of the Speaker	247,348
68,000	Legislative Internship Program	56,835
165,000	Crown Corporation Reporting Committee	240,052
<u>7,612,700</u>	Total of vote	<u>7,612,700</u>
7,610,112	Main Estimates	
<u>2,588</u>	Statutory — <i>Constitution Act</i> (R. S. B. C. 1979, chap. 62, sec. 64)	
<u>7,612,700</u>		
	Group account classification	
	Salaries	2,523,116
	Supplies and services	4,887,102
	Capital	56,195
	Other expenditure	63,872
	Grants	87,400
		<u>7,617,685</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	<u>4,985</u>
		<u>7,612,700</u>

AUDITOR GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations		Actual Expenditures
		Estimated	Other Authorizations	
		\$	\$	\$
2	Auditor General	3,151,560		3,062,471
		<u>3,151,560</u>	<u></u>	<u>3,062,471</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 2

AUDITOR GENERAL

Description

This vote provides for the costs of the Office of the Auditor General in meeting the requirements of the *Auditor General Act*.

Appropriations		Actual Expenditures
<u>3,151,560</u>	Total of vote	<u>3,062,471</u>
Group account classification		
Salaries		2,544,324
Supplies and services		651,593
Capital		11,144
Grants		5,000
		<u>3,212,061</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		149,590
		<u>3,062,471</u>

OFFICE OF THE OMBUDSMAN**Summary of Expenditure by Appropriation**

Vote No.	Description	Total Appropriations		Actual Expenditures
		Estimated \$	Other Authorizations \$	
3	Office of the Ombudsman.....	1,618,744		1,618,239
		<u>1,618,744</u>	<u></u>	<u>1,618,239</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 3**OFFICE OF THE OMBUDSMAN***Description*

This vote provides funds to allow the Ombudsman to exercise the powers and perform the duties prescribed by the *Ombudsman Act*.

Appropriations	Actual Expenditures
<u>1,618,744</u>	<u>1,618,239</u>
Total of vote	
Group account classification	
Salaries	1,175,750
Supplies and services	<u>499,359</u>
	1,675,109
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits	<u>56,870</u>
	<u>1,618,239</u>

PREMIER'S OFFICE

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PREMIER'S OFFICE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
4	Premier's Office	660,799		660,799	577,325
		<u>660,799</u>	<u></u>	<u>660,799</u>	<u>577,325</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 4**PREMIER'S OFFICE***Description*

This vote provides for the costs of the Premier's Office, including the Premier's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>660,799</u>	Total of vote	<u>577,325</u>
Group account classification		
Salaries		417,330
Supplies and services		177,961
Other expenditure		213
		<u>595,504</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		18,179
		<u>577,325</u>

MINISTRY OF AGRICULTURE AND FOOD

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
5	Minister's Office	175,590		175,590	140,418
6	Ministry Operations	78,200,677			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		(2,700,000)	75,500,677	74,666,527
7	Milk Board	263,285		263,285	252,032
8	Provincial Agricultural Land Commission	715,042		715,042	711,230
	Statutory—				
	<i>Cattle Horn Act</i> (R.S.B.C. 1979, chap. 44, sec. 7) — Livestock Improvement		30,030	30,030	30,030
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Crop Insurance		526,022	526,022	526,022
		79,354,594	(2,143,948)	77,210,646	76,326,259
	Special Accounts—				
	<i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)	14,000	9,062	23,062	23,062
	<i>Farm Product Industry Act</i> (R.S.B.C. 1979, chap. 124, sec. 16)	2,300,000		2,300,000	2,064,014
	<i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5)		22,465	22,465	22,465
		81,668,594	(2,112,421)	79,556,173	78,435,800

PROVINCE OF BRITISH COLUMBIA

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 5

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Agriculture and Food, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>175,590</u>	Total of vote	<u>140,418</u>
Group account classification		
Salaries		139,408
Supplies and services		<u>3,542</u>
		142,950
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>140,418</u>

Vote 6

MINISTRY OPERATIONS

Description

This vote provides for the executive direction and general administration of the ministry. It also provides for field operations services to the agricultural community, financial assistance programs to farmers and marketing and economic programs. Some of these programs are partially cost recovered.

- (a) *Deputy Minister's Office*—This sub-vote provides for the executive direction of the ministry. The budget includes grants in support of agricultural research, grants to agricultural organizations and funding for aid to developing countries. This sub-vote also provides for economic information and analysis to facilitate viable agricultural development in the Province.
- (b) *Management Services*—This sub-vote provides for the administrative support for the ministry including financial, personnel and data processing management, as well as administrative support and other services to the ministry's operational programs. The ministry's building occupancy charges are also administered through this sub-vote.
- (c) *Field Operations, Specialist and Regulatory Services*—This sub-vote includes funding for the following:
 - (i) *Extension Services*—provides for on-farm advice and office consultation to farmers; for seminars, workshops and field days; and for disseminating technical information to producers;
 - (ii) *Laboratories*—provides for veterinary, dairy and soil, feed, and tissue testing laboratories;
 - (iii) *Inspection*—provides for animal health inspectors, brand inspection, dairy premises inspection, meat inspection, abattoir inspection and crop inspection;
 - (iv) *Licensing*—provides for licensing of dairy plants and personnel, sale yard operations, production and sale of veterinary drugs, fur farm operations, and brand certificates;
 - (v) *Applied Research/Demonstration*—provides for soil and fertilizer correlation trials, livestock performance tests, horticultural crop development and improvement, poultry studies, weed control and other agricultural research;
 - (vi) *Property Management*—provides for the administration of lease properties, Crown properties and ministry farms, and
 - (vii) *Grants*—provides for grants under the *Weed Control Act* and the *Grasshopper Control Act*.
- Recoveries are obtained from the sale of farm produce and fees for services to farmers.
- (d) *Financial Assistance Programs*—This sub-vote provides for cash flow stability for farmers via the cost-shared crop insurance and farm income assurance (special purpose account and fund) programs. The sub-vote ensures the availability of credit resources for producers and agriculture enterprises via the agricultural credit and farm products finance program and expands the agricultural capability of the Province via the Federal/Provincial cost-shared Agricultural and Rural Development Subsidiary Agreement. The information services program of the ministry is also funded by this sub-vote.

Appropriations	Classification by sub-vote	Actual Expenditures
1,570,662	Deputy Minister's Office	1,462,347
6,398,453	Management Services	6,953,353
13,351,015	Field Operations, Specialist and Regulatory Services (net of recoveries)	12,182,505
54,180,547	Financial Assistance Programs	54,068,322
<u>75,500,677</u>	Total of vote	<u>74,666,527</u>
78,200,677	Main Estimates	
(2,700,000)	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap 15, sec. 23 (3))	
<u>75,500,677</u>		
Group account classification		
	Salaries	14,846,321
	Supplies and services	8,955,779
	Capital	122,309
	Other expenditure	33,835,419
	Grants	19,194,053
	Less Transfers	76,953,881
	Vote 72—Pre-retirement Leave and Employee Benefits	431,224
	Recoveries	
	Range seeder	245,495
	Farms	1,603,312
	Other	7,323
		<u>2,287,354</u>
		<u>74,666,527</u>

Vote 7**MILK BOARD***Description*

This vote provides funds for the operation of the Milk Board. The board administers the marketing provisions of the *Milk Industry Act*. It controls and regulates the production, marketing, processing, distribution and pricing of fluid and manufactured milk consistent with market opportunities.

Appropriations		Actual Expenditures
<u>263,285</u>	Total of vote	<u>252,032</u>
	Group account classification	
	Salaries	223,497
	Supplies and services	32,687
		<u>256,184</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	4,152
		<u>252,032</u>

Vote 8**PROVINCIAL AGRICULTURAL LAND COMMISSION***Description*

This vote provides funds for the operation of the Provincial Agricultural Land Commission. Acting under the *Agricultural Land Commission Act*, the commission is responsible for encouraging the establishment and maintenance of agricultural land in the Province. The commission advises municipalities and regional districts in the designation of the Agricultural Land Reserve and decides on applications for the exclusion of land from the reserve.

Appropriations		Actual Expenditures
611,068	Classification by sub-vote	
103,974	Administration	595,512
	Commissioners	115,718
<u>715,042</u>	Total of vote	<u>711,230</u>
	Group account classification	
	Salaries	619,524
	Supplies and services	98,413
	Other expenditure	239
		<u>718,176</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	6,946
		<u>711,230</u>

Statutory**CATTLE HORN ACT (R.S.B.C. 1979, chap. 44, sec. 7)**

Appropriations		Actual Expenditures
<u>30,030</u>	Livestock Improvement	<u>30,030</u>
	Group account classification	
	Grants	<u>30,030</u>

AGRICULTURE AND FOOD

E 15

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>526,022</u>	Crop Insurance.....	<u>526,022</u>
	Group account classification	
	Other expenditure.....	<u>526,022</u>

Special Account

LIVESTOCK PROTECTION ACT (R.S.B.C. 1979, chap. 245, sec. 14)

Appropriations		Actual Expenditures
<u>23,062</u>	Total expenditure.....	<u>23,062</u>
14,000	Main Estimates	
9,062	Statutory — <i>Livestock Protection Act</i> (R.S.B.C. 1979, chap. 245, sec. 14)	
<u>23,062</u>		
	Group account classification	
	Supplies and services.....	4,449
	Grants.....	18,613
		<u>23,062</u>

Special Account

FARM PRODUCT INDUSTRY ACT (R.S.B.C. 1979, chap. 124, sec. 16)

Appropriations		Actual Expenditures
<u>2,300,000</u>	Total expenditure.....	<u>2,064,014</u>
	Group account classification	
	Supplies and services.....	17,920
	Other expenditure.....	1,962,625
	Grants.....	83,469
		<u>2,064,014</u>

Special Account*AGRICULTURAL CREDIT ACT* (R.S.B.C. 1979, chap. 202, sec. 5)

Appropriations		Actual Expenditures
<u>22,465</u>	Total expenditure.....	<u>22,465</u>
0	Main Estimates	
22,465	Statutory — <i>Agricultural Credit Act</i> (R.S.B.C. 1979, chap. 202, sec. 5)	
<u>22,465</u>		
	Group account classification	
	Other expenditure.....	<u>22,465</u>

MINISTRY OF ATTORNEY GENERAL

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
9	Minister's Office	185,732		185,732	180,959
10	Administration and Support Services ...	65,728,532			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		631,486	66,360,018	66,360,018
11	Superior and County Judiciary	1,894,887			
	Supplement—Special Warrant No. 7		150,000	2,044,887	1,879,918
12	Provincial Judiciary	9,078,651		9,078,651	8,737,866
13	Police Services	72,599,391			
	Supplement—Special Warrant No. 7		600,000	73,199,391	72,400,519
14	Court Services	42,906,470		42,906,470	42,882,998
15	Corrections	79,176,813		79,176,813	79,171,190
16	Legal Services to Government	9,821,996		9,821,996	9,076,168
17	Criminal Justice	15,053,323		15,053,323	15,046,568
18	Statutory Services, Boards and Commissions	33,660,320			
	Supplement—Special Warrant No. 7		500,000		
	Statutory — <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap. 83, sec. 2 (5))		1,591,308	35,751,628	35,485,779
	Statutory— <i>Indian Cut-Off Lands Disputes Act</i> (S.B.C. 1982, chap. 50, sec. 5)— Okanagan, Squamish and Westbank		1,439,708	1,439,708	1,439,708
		330,106,115	4,912,502	335,018,617	332,661,691
	Special Account — <i>Land Title Act</i> (R.S.B.C. 1979, chap. 219, sec. 274)	47,000		47,000	8,650
		<u>330,153,115</u>	<u>4,912,502</u>	<u>335,065,617</u>	<u>332,670,341</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 9**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Attorney General, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>185,732</u>	Total of vote	<u>180,959</u>
Group account classification		
Salaries		161,157
Supplies and services		21,822
Other expenditure		<u>6</u>
		182,985
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,026</u>
		<u>180,959</u>

Vote 10

ADMINISTRATION AND SUPPORT SERVICES

Description

This vote provides for the overall policy direction and administrative support for the ministry.

- (a) *Executive*—This sub-vote provides for the development and administration of ministerial policy in programs under the jurisdiction of the Attorney General.
- (b) *Support Service*—This sub-vote provides for administrative and consulting services to operational divisions. Services are primarily in the areas of finance, personnel, facilities management, office automation, information and data processing and liaison with the British Columbia Buildings Corporation in the planning and development of ministry facilities. In addition, there is coordination and liaison with the British Columbia Systems Corporation for the planning and management of data systems.
- (c) *Policy Planning*—This sub-vote provides for advisory and planning services to the Attorney General, Deputy Attorney General and ministry executive. Services include strategic long-term planning, research, evaluation, policy and program analysis, coordination of the ministry's legislation program and the management of special projects and grant funding. The division has responsibility for administrative liaison with the Legal Services Society, Law Reform Commission and Native Courtworkers and Counselling Association. Recoveries are received from the Federal Government which shares the cost of the Native Courtworkers and Counselling Association.
- (d) *Building Occupancy*—This sub-vote provides for rental and maintenance of buildings and office accommodation occupied by the ministry.
- (e) *Computer and Consulting*—This sub-vote provides for payment for data processing including research and development.

Appropriations	Classification by sub-vote	Actual Expenditures
282,682	Executive	246,034
3,857,026	Support Service	3,916,124
2,563,901	Policy Planning (net of recoveries)	2,667,446
58,449,409	Building Occupancy	57,969,234
1,207,000	Computer and Consulting	1,561,180
<u>66,360,018</u>	Total of vote	<u>66,360,018</u>
65,728,532	Main Estimates	
631,486	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>66,360,018</u>		
	Group account classification	
	Salaries	3,856,065
	Supplies and services	60,859,754
	Other expenditure	154
	Grants	<u>2,633,514</u>
		67,349,487
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	181,985
	Recoveries	
	Federal Government	<u>807,484</u>
		989,469
		<u>66,360,018</u>

PROVINCE OF BRITISH COLUMBIA

Vote 11

SUPERIOR AND COUNTY JUDICIARY

Description

This vote provides for administrative and support services for Justices of the Superior Courts (Court of Appeal and Supreme Court) and Judges of the County Court located throughout the Province.

Appropriations		Actual Expenditures
<u>2,044,887</u>	Total of vote	<u>1,879,918</u>
1,894,887	Main Estimates	
<u>150,000</u>	Special Warrant No. 7	
<u>2,044,887</u>		
Group account classification		
	Salaries	1,498,581
	Supplies and services	415,477
		<u>1,914,058</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	34,140
		<u>1,879,918</u>

Vote 12

PROVINCIAL JUDICIARY

Description

This vote provides for adjudication of the law in the Provincial Court of British Columbia, including criminal trials, Small Claims and Family and Childrens Court Services and for Justice of the Peace Services.

Appropriations		Actual Expenditures
<u>9,078,651</u>	Total of vote	<u>8,737,866</u>
Group account classification		
	Salaries	8,219,545
	Supplies and services	522,886
	Grants	3,500
		<u>8,745,931</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	8,065
		<u>8,737,866</u>

Vote 13

POLICE SERVICES

Description

This vote provides funds for Provincial policing and related programs for which the Attorney General has responsibility.

- (a) *Administration* — This sub-vote provides for overall policy direction; recommends appropriate legislative and policy changes; maintains a productive working relationship between the ministry and the various organizations involved in policing; develops policies to assist in crime prevention; and directs police training through the British Columbia Justice Institute.
- (b) *Provincial Policing* — This sub-vote includes the following:
 - (i) *Royal Canadian Mounted Police* — provides for policing of the Province by means of a contract with the Government of Canada for the Royal Canadian Mounted Police.
 - (ii) *Keep of Provincial Prisoners* — provides for the reimbursement to municipalities for the cost of Provincial prisoners, and
 - (iii) *Indian Special Constable Program* — provides funds for the Province's share of costs of the Indian Special Constable Program which operates under the direction of the RCMP and is jointly funded by the Provincial Government and Department of Indian and Northern Affairs, Canada.
- (c) *British Columbia Police Commission* — This sub-vote provides for the improvement of police effectiveness through the raising of police standards and developing police/community relations.
- (d) *Coordinated Law Enforcement Unit* — This sub-vote provides for development and coordination of efforts to identify, suppress and prevent organized criminal activities in British Columbia.
- (e) *Community Policing* — This sub-vote provides for promotion of behaviour and attitude changes at all levels of society in regard to drinking and driving through a combination of police enforcement, education, community action, research and information programs. (Recoveries are not anticipated for 1983/84.)
- (f) *Firearms and Special Services* — This sub-vote provides for the following:
 - (i) the licensing and inspection of firearms businesses,
 - (ii) the issuance of firearms acquisition certificates, and
 - (iii) the licensing of security agencies.

Appropriations	Classification by sub-vote	Actual Expenditures
2,019,523	Administration.....	1,822,958
67,407,553	Provincial Policing.....	66,624,047
260,693	British Columbia Police Commission.....	266,267
2,978,108	Coordinated Law Enforcement Unit.....	3,110,591
204,825	Community Policing.....	241,169
328,689	Firearms and Special Services.....	335,487
<u>73,199,391</u>	Total of vote	<u>72,400,519</u>
72,599,391	Main Estimates	
600,000	Special Warrant No. 7	
<u>73,199,391</u>		
Group account classification		
	Salaries.....	3,107,085
	Supplies and services.....	69,369,627
	Capital.....	473
	Other expenditure.....	3,089
	Grants.....	5,000
		<u>72,485,274</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	84,755
		<u>72,400,519</u>

Vote 14

COURT SERVICES

Description

This vote provides for management and administration services to support the operations of the courts.

- (a) *Administration and Central Services*—This sub-vote provides funding for branch and regional management, central service operations, and special programs such as trial coordination, the records management centre, the skip tracing unit, vehicle purchase/replacement programs and all staff training. Recoveries are made from ICBC for the retrieval of licence plates.
- (b) *Operations*—This sub-vote includes the following:
- (i) *Court Administration*—provides for court administration functions including case processing, accounting and court clerks,
 - (ii) *Sheriff Services*—provides for court security in all levels of courts, escort of prisoners, servicing of civil and criminal documents, supervision of holding cells, as well as related witness and jury administration functions, and
 - (iii) *Court Reporting/Recording Services*—provides for court reporter/recorder attendance at all required court sittings, and for the preparation of transcripts as a final record of all required proceedings.

Appropriations		Actual Expenditures
5,945,004	Classification by sub-vote	
36,961,466	Administration and Central Services (net of recoveries).....	7,652,852
42,906,470	Operations.....	35,230,146
	Total of vote.....	42,882,998
	Group account classification	
	Salaries.....	33,449,879
	Supplies and services.....	10,055,449
	Other expenditure.....	11,309
		43,516,637
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	445,451
	Recoveries	
	Insurance Corporation of British Columbia.....	188,188
		633,639
		42,882,998

Vote 15

CORRECTIONS

Description

This vote provides for the complete range of Provincial correctional programming including the following activities:

- (a) *Adult Correctional Centres*—This sub-vote provides for incarceration of remanded and sentenced adult male and female inmates in accordance with an order of the court. Recoveries are received from the Federal Government for shareable costs identified in existing agreements dealing with parole suspension and exchange of inmates.
- (b) *Youth Containment Centres*—This sub-vote provides for containment of juvenile males and females in secure and camp facilities. Recoveries are received from the Federal Government which cost-shares expenditures under the Young Offenders Agreement.
- (c) *Probation, Family and Community Services*—This sub-vote provides for pre-court enquiries and diversion programs without formal court intervention; preparation of reports for the courts including pre-sentence reports and custody and access reports; supervision of adults and juveniles on probation, bail or conditional release from correctional or containment facilities; assistance to persons in resolving child custody and financial maintenance problems through mediation and conciliation; attendance programs, impaired drivers programs, and community work service programs for juveniles and adults.
- (d) *Management Services*—This sub-vote provides for management of correctional programs, service delivery and the efficient use of resources.
- (e) *Inspection and Standards*—This sub-vote provides for development of standards of security, safety, health, and service delivery of correctional programs, and for investigation of matters related to the administration of the *Correction Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
47,364,584	Adult Correctional Centres (net of recoveries).....	49,133,791
3,943,386	Youth Containment Centres (net of recoveries).....	3,218,305
22,364,753	Probation, Family and Community Services.....	21,789,432
5,184,131	Management Services.....	4,693,318
319,959	Inspection and Standards.....	336,344
<u>79,176,813</u>	Total of vote	<u>79,171,190</u>
	Group account classification	
	Salaries.....	60,199,107
	Supplies and services.....	21,963,472
	Capital.....	1,121,630
	Other expenditure.....	35,438
	Grants.....	15,040
		<u>83,334,687</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	332,719
	Recoveries	
	Federal Government.....	<u>3,830,778</u>
		<u>4,163,497</u>
		<u>79,171,190</u>

Vote 16

LEGAL SERVICES TO GOVERNMENT

Description

This vote provides for the following:

- (a) *Legal Services* — This sub-vote provides for
- (i) Overall direction and coordination of legal services to the Province of British Columbia and various ministries, boards, committees and societies, as well as advice and counsel on legal matters and interpretation of statute law;
 - (ii) Advice to the Province of British Columbia in regard to constitutional and administrative law and intergovernmental matters and representation for the Province of British Columbia in civil litigation;
 - (iii) Drafting, preparation, filing and publication of statutes, regulations and Orders in Council, and ongoing revision, maintenance and updating of Provincial statutes; and
 - (iv) Development of policies, programs and organizations of legal services in family law and assistance in the coordination and provision of legal services to government ministries.
- (b) *Crown Proceeding Act* — This sub-vote provides for payments made under the authority of the *Crown Proceeding Act*.

Appropriations	Classification by sub-vote	Actual Expenditures
8,321,996	Legal Services	7,721,368
1,500,000	<i>Crown Proceeding Act</i>	1,354,800
<u>9,821,996</u>	Total of vote	<u>9,076,168</u>
Group account classification		
	Salaries	3,753,887
	Supplies and services	4,057,131
	Other expenditure	1,447,281
	Grants	4,000
		<u>9,262,299</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	186,131
		<u>9,076,168</u>

Vote 17

CRIMINAL JUSTICE

Description

This vote provides for the operation of Crown Counsel services throughout the Province for the prosecution of criminal cases and cases related to Provincial statutes or municipal by-laws in the trial and appellate courts of the Province and in the Supreme Court of Canada. The vote also provides for advice to government on matters of criminal law and enforcement and the development of policy and procedure in matters pertaining to criminal law.

Appropriations	Total of vote	Actual Expenditures
<u>15,053,323</u>		<u>15,046,568</u>
Group account classification		
	Salaries	8,602,992
	Supplies and services	6,943,160
	Other expenditure	721
		<u>15,546,873</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	500,305
		<u>15,046,568</u>

Vote 18

STATUTORY SERVICES, BOARDS AND COMMISSIONS

Description

This vote provides for those services, boards, and commissions under the jurisdiction of the Attorney General, which include the following:

- (a) *Legal Services Society* — This sub-vote provides for equality of access to the law in the Province of British Columbia by ensuring that individuals receive legal assistance not otherwise available for financial or other reasons, and by providing education, advice and information about the law for the people of British Columbia.
- (b) *Law Reform Commission* — This sub-vote provides for review of all the law of the Province including statute law, common law and judicial decisions with a view to its on-going development and reform. Included are codification, elimination of anomalies, repeal of obsolete and unnecessary enactments, reduction in the number of separate enactments and generally the simplification and modernization of the law. Recoveries are received from the Law Foundation to co-fund the Law Reform Commission.
- (c) *Coroners* — This sub-vote provides, pursuant to the *Coroners Act*, for investigation, inquiry and inquest of all facts in each unexpected and unnatural death.
- (d) *Public Trustee* — This sub-vote provides for the protection of estates and financial interests of minors, mentally disordered persons and those under long-term health care, and for the administration of estates of certain deceased persons. Recoveries are made from monies advanced to estates.
- (e) *Fire Commission* — This sub-vote provides for the administration of the *Fire Services Act* and regulations; collection and dissemination of fire information in the Province; investigation of conditions under which fires occur; study of fire prevention and fire suppression; responsibility for all levels of fire training; and provision of generally advisory services respecting fire protection.
- (f) *British Columbia Racing Commission* — This sub-vote provides for regulation, development and improvement of horse-racing in the Province. Recoveries are received from the Horse Racing Improvement Fund.
- (g) *Land Titles* — This sub-vote provides for the administration of the *Land Title Act* and operation of land registry services throughout the Province.
- (h) *Film Classification* — This sub-vote provides for the administration of the *Motion Picture Act* and regulations; the classification of films; and the regulation of the public exhibition of any film and its advertising in the Province.
- (i) *Order In Council Patients' Review Board* — This sub-vote provides for review, for the purpose of making recommendations to the Attorney General on the status of persons being held in custody in the Forensic Psychiatric Institute at the pleasure of the Lieutenant Governor in Council. The Patients' Review Board reviews the findings of the court where an individual is declared unfit to stand trial by reason of insanity or acquitted for reasons of insanity.
- (j) *Criminal Injury Compensation Act* — This sub-vote provides assistance to victims or to families of victims where the victims have been injured or killed by an act or omission of another resulting from
 - (i) the commission of an offence, or
 - (ii) the lawful arrest or attempt to arrest an offender or to assist a peace officer, or
 - (iii) the lawful prevention, or attempted prevention of the commission of a criminal offence or suspected offence.
- (k) *British Columbia Parole Board* — This sub-vote provides for a process for reviewing parole applications from inmates incarcerated in Provincial correctional centres, and for making subsequent parole decisions subject to the statutory provisions of the *Parole Act* (Canada) and consistent with the administration of justice in the Province.

Appropriations	Classification by sub-vote	Actual Expenditures
13,900,000	Legal Services Society.....	13,900,000
161,377	Law Reform Commission (net of recoveries).....	77,297
3,822,834	Coroners.....	3,897,271
2,339,934	Public Trustee (net of recoveries).....	2,437,205
2,206,542	Fire Commission.....	2,002,338
10	British Columbia Racing Commission (net of recoveries).....	—
8,758,989	Land Titles.....	8,638,777
182,827	Film Classification.....	182,005
140,609	Order in Council Patients' Review Board.....	112,582
3,791,308	<i>Criminal Injury Compensation Act</i>	3,791,308
447,198	British Columbia Parole Board.....	446,996
<u>35,751,628</u>	Total of vote.....	<u>35,485,779</u>

Vote 18—Continued

33,660,320	Main Estimates
500,000	Special Warrant No. 7
1,591,308	Statutory— <i>Criminal Injury Compensation Act</i> (R.S.B.C. 1979, chap 83, sec. 2 (5))
<u>35,751,628</u>	

Group account classification

Salaries	12,048,377
Supplies and services	6,781,380
Capital	2,918
Other expenditure	120,873
Grants	<u>17,691,308</u>
	36,644,856

Less Transfers

Vote 72—Pre-retirement Leave and Employee Benefits	172,635
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Recoveries

Horse Racing Improvement Fund	737,140
Law Foundation	200,552
Other re Public Trustee	<u>48,750</u>

1,159,077

35,485,779

Statutory

INDIAN CUT-OFF LANDS DISPUTES ACT (S.B.C. 1982, chap. 50, sec. 5)

Appropriations

32,500
545,520
861,688
<u>1,439,708</u>

Classification

Okanagan	32,500
Squamish	545,520
Westbank	<u>861,688</u>

Total expenditure

1,439,708

Group account classification

Other expenditure	<u>1,439,708</u>
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Special Account

LAND TITLE ACT (R.S.B.C. 1979, chap. 219, sec. 274)

Appropriations

<u>47,000</u>

Total expenditure

8,650

Group account classification

Other expenditure	<u>8,650</u>
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MINISTRY OF CONSUMER AND CORPORATE AFFAIRS**Summary of Expenditure by Appropriation**

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
19	Minister's Office	184,197		184,197	181,569
20	Ministry Operations	18,922,938		18,922,938	18,276,156
		<u>19,107,135</u>	<u></u>	<u>19,107,135</u>	<u>18,457,725</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 19**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Consumer and Corporate Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>184,197</u>	Total of vote	<u>181,569</u>
Group account classification		
Salaries		167,736
Supplies and services		6,357
Other expenditure		9,919
		<u>184,012</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		2,443
		<u>181,569</u>

Vote 20

MINISTRY OPERATIONS

Description

This vote provides for the general operations of the ministry which include the following:

- (a) *Executive and Administration*—This sub-vote provides for centralized management and administrative planning and support services for all branches of the ministry. Staff solicitors are provided by the Ministry of Attorney General.
- (b) *Consumer Affairs*—This sub-vote provides for the promotion of fairness and understanding in the marketplace. The program develops, administers and enforces consumer legislation, including the *Trade Practice Act* and the *Consumer Protection Act*. It regulates aspects of cemeteries, motor dealers and travel firms, attempts to mediate problems in transactions between consumers and suppliers, assists over-committed debtors through counselling and debt pooling arrangements, and provides grants to consumer related groups. It educates consumers concerning their rights and obligations, and provides information and advice to the business community. It conducts research and provides advice on a wide variety of commercial matters related to consumers.
- (c) *Corporate Affairs*—This sub-vote provides for the legal framework of the marketplace, including the licensing and registration of individuals, the regulation of the instruments and documents used by institutions to communicate and conduct their business and the administration of the Mobile Home Registry. The Superintendent of Credit Unions, Cooperatives and Trust Companies charters and inspects those institutions. The Superintendent of Brokers, Real Estate and Insurance regulates the mortgage brokers, securities, real estate and insurance industries. The Registrar of Companies maintains complete files on all British Columbia companies, extra-provincial companies, cooperatives, partnerships and societies operating in British Columbia whether based in or outside the Province. The Registrar also records through the central registry mechanic liens and liens against motor vehicles and personal chattels, and conducts searches for those liens for the general public, the financial community and the legal profession. The Commercial Appeals Commission hears appeals under various statutes administered by the ministry. The Auditor Certification Board was established by the *Company Act* to assess the qualifications of auditors for reporting companies.
- (d) *Rentalsman*—This sub-vote provides for the administration of the *Residential Tenancy Act*, which governs the relationship between landlords and tenants who rent residential premises; and provides for mediation, adjudication, and rulings on all matters concerned by the act including rental rates and increases. It deals with matters of termination of tenancies, possession of premises, redirection of rent for repairs, essential services and security deposits, and provides for dissemination of information to the general public about their rights and responsibilities under the act.
- (e) *Liquor Control and Licensing*—This sub-vote provides for overall direction and control of policy development and administration within the confines of the *Liquor Control and Licensing Act* and regulations.

Appropriations	Classification by sub-vote	Actual Expenditures
2,491,791	Executive and Administration	2,430,247
2,341,177	Consumer Affairs	2,472,099
8,833,068	Corporate Affairs	7,950,411
3,411,025	Rentalsman	3,796,677
1,845,877	Liquor Control and Licensing	1,626,722
<u>18,922,938</u>	Total of vote	<u>18,276,156</u>
Group account classification		
	Salaries	12,527,173
	Supplies and services	5,679,125
	Other expenditure	95,915
	Grants	108,000
		<u>18,410,213</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	132,200
	Recoveries	
	Other	<u>1,857</u>
		<u>134,057</u>
		<u>18,276,156</u>



MINISTRY OF EDUCATION

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
21	Minister's Office	207,010		207,010	149,479
22	Management Operations and Educa- tional Finance	24,383,227		24,383,227	23,722,286
23	Public Schools Education	1,040,531,959		1,040,531,959	1,009,969,201
24	Post-Secondary Colleges and Institutes	319,463,135		319,463,135	318,794,894
25	Independent Schools	22,117,339		22,117,339	21,688,117
	Statutory —				
	<i>Education (Interim) Finance Act</i> (S.B.C. 1982, chap. 2, sec. 20(6))		1,200,000	1,200,000	1,200,000
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	— National Training Agreement— Skill Growth Fund				
	— Language Textbook Agree- ment—Additional Textbooks				
	— National Training Agreement— Additional Vocational Training				
	— Canadian Official Languages Programs				
	— Status Indian Children Educa- tion				
	— Department of National De- fence Children Education				
26	Voted Financing Transactions (Rural Residential School Property Tax)				
		<u>1,406,702,670</u>	<u>1,200,000</u>	<u>1,407,902,670</u>	<u>1,375,523,977</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 21

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Education, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>207,010</u>	Total of vote	<u>149,479</u>
Group account classification		
Salaries		143,418
Supplies and services		8,593
		<u>152,011</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>149,479</u>

Vote 22

MANAGEMENT OPERATIONS AND EDUCATIONAL FINANCE

Description

This vote provides for the overall direction of policy development for the ministry, as well as administrative and support services to the ministry's operational programs. Included in these functions are planning, policy research, legislative development, systems development, accounting, auditing, payroll, personnel, information and data services, and financial management and research. This vote also provides for educational research and development and membership in and services to several national and inter-provincial activities.

- (a) *Deputy Minister's Office*—This sub-vote provides for the management of the Ministry of Education, management leadership and information services to educational agencies (colleges, institutes, school districts and councils), direction for curriculum planning and development processes, special education programs, development of information systems, policy and legislative changes, and financial management services.
- (b) *Research and Development*—This sub-vote provides for grants to partially support provincially-oriented educational societies which supplement educational programs of school districts and colleges and institutes. This sub-vote also provides funds for projects designed to develop and enhance the Provincial educational system and for management systems improvements on behalf of the ministry and field agencies.
- (c) *National and Inter-Provincial Activities*—This sub-vote provides for British Columbia's share of the operating expenses of the Council of Ministers of Education, Canada, and provides for financial support to the Canadian Education Association. In addition, fully recoverable funds are utilized under a contract with the Federal Government to assist the Canadian International Development Agency to operate a major training project in Indonesia.
- (d) *Management Operations*—This sub-vote provides for the coordination and development of policy, legislation, computer data, personnel management, and school district conciliation and arbitration processes. This sub-vote also provides for project management expertise, ministry office space, technology and printing services, and curriculum support activities of textbooks and media materials. Funds are recovered on the sale of supplementary textbooks and media materials to school districts. In addition, this sub-vote provides for liaison with the British Columbia Buildings Corporation, British Columbia Systems Corporation, Public Service Commission and Government Employee Relations Bureau.
- (e) *Educational Finance*—This sub-vote provides for the ministry supervision of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, schools and post-secondary capital management, and school district and post-secondary institution financial management. Funds are also provided for research into the financial implications of proposals for change in policy, legislation, and management processes. In addition, funds are provided for the internal financial operations of the ministry.

Appropriations	Classification by sub-vote	Actual Expenditures
861,431	Deputy Minister's Office	757,698
2,028,530	Research and Development	1,543,851
198,590	National and Inter-Provincial Activities (net of recoveries)	128,580
20,135,987	Management Operations (net of recoveries)	20,309,488
1,158,689	Educational Finance	982,669
<u>24,383,227</u>	Total of vote	<u>23,722,286</u>
Group account classification		
	Salaries	4,695,319
	Supplies and services	20,065,696
	Capital	1,023,860
	Other expenditure	87,636
	Grants	466,005
		<u>26,338,516</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	139,351
	Recoveries	
	Federal Government	1,290,253
	Publication Services	1,186,160
	Other	466
		<u>2,616,230</u>
		<u>23,722,286</u>

Vote 23

PUBLIC SCHOOLS EDUCATION

Description

This vote provides for the development and management of the public schools system through the associated operations of the ministry, the financial support of school districts, and the assistance to homeowners in respect of school taxation.

- (a) *Schools Programs*—This sub-vote provides for effective programs in public schools through assessing and developing the content of educational programs, managing public instruction through curriculum development and learning assessment, and developing major supplementary programs such as career development and micro-computer applications. This sub-vote provides for correspondence education for any British Columbia student unable to take the regular school program, promotion of excellence by administering Grade 12 scholarship exams, and promotion of adult educational upgrading by offering a secondary school completion program. It also ensures availability of curriculum resources to all districts through a curriculum resource centre, assists in program implementation and promotes development and implementation of modern language and multi-cultural programs in schools. Recoveries are received from the Federal Government for the scholarship program.
- (b) *Field Services*—This sub-vote provides for major financial support service and policy liaison between the ministry and 75 school districts, assessment and accreditation of schools throughout the Province, and assurance that senior school district officials are fulfilling their responsibilities under the statutes and policies of the government. This sub-vote also provides for assessment and improvement of school district management systems, provides for leadership training for senior school district officials, for review of Teacher Assessment Reports, and for implementation of ministry management information systems in school districts. Recoveries relate to fees charged for the Superintendents Selection Committee.
- (c) *Special Education*—This sub-vote provides for policy development and the administration of the school districts' operating expenditures for special education programs in the public school system. This sub-vote also provides for the evaluation and assessment of existing and proposed special education programs and services to students with various learning disabilities, both in and outside the school system. In addition, this sub-vote provides for assistance to school district personnel in organizing and evaluating special education programs, in developing new and improved methods in meeting the needs of exceptional children, in operating Jericho Hill School and a Resource Centre for the Visually Impaired, and in improving educational opportunities for Native Indian students. Recoveries are received from the Jericho Hill cafeteria for service provided to the Justice Institute.
- (d) *Teachers Services and Research*—This sub-vote provides for evaluation of applications for teacher certificates and certification and decertification as required; and for administration of teacher appeal processes and exchange programs. This sub-vote provides for a knowledge/information base in selected areas, for the conducting of background and interpretive studies for ministry operations, for coordination of ministry research, for liaison with various external groups involved in educational research, and for assistance with the application of research findings in Provincial school systems.
- (e) *Schools Facilities*—This sub-vote provides for the development and management of the school districts' capital expenditure program for facilities and equipment, and for physical facilities planning, development and standards for schools.
- (f) *Grants to School Districts*—This sub-vote provides for the Provincial share of local school district operating budgets and schools' capital debt servicing, and for contracted programs such as those for severely handicapped children in containment centres. This sub-vote provides on behalf of school districts the fees and insurance premiums related to school fire protection, and provides funds for Provincially established education services in school districts.
- (g) *Grants to Reduce Local School Taxes*—This sub-vote provides funds to relieve all or part of homeowners' school taxes.
- (h) *Teachers' Pension Fund*—This sub-vote provides funds to cover the employer's statutory contribution to the fund on behalf of all school districts and the employer's portion of medical and dental expenses for all retired teachers.
- (i) *Grants and Recoveries re Non-residential School Property Tax*—The sub-vote provides for grants to school districts from school property tax revenue collected by the Province from non-residential property.

Appropriations

Actual Expenditures

Classification by sub-vote		
6,569,267	Schools Programs (net of recoveries)	6,098,098
872,699	Field Services (net of recoveries)	676,011
5,092,430	Special Education (net of recoveries)	4,374,415
499,725	Teachers Services and Research	543,402
836,190	Schools Facilities	772,882
660,661,638	Grants to School Districts	623,962,195
258,000,000	Grants to Reduce Local School Taxes	263,047,206
108,000,000	Teachers' Pension Fund	104,792,441
647,616,926	Grants re Non-residential School Property Tax	647,616,926
(647,616,916)	Recoveries re Non-residential School Property Tax	(641,914,375)
<u>1,040,531,959</u>	Total of vote	<u>1,009,969,201</u>

EDUCATION

E 35

Vote 23—Continued

Group account classification	
Salaries.....	6,682,304
Supplies and services.....	4,362,442
Capital.....	163,942
Other expenditure.....	113,707
Grants.....	<u>1,641,094,980</u>
	1,652,417,375
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits.....	120,400
Recoveries	
Grants non-residential school property tax.....	641,914,375
Other.....	<u>413,399</u>
	<u>642,448,174</u>
	<u><u>1,009,969,201</u></u>

Vote 24

POST-SECONDARY COLLEGES AND INSTITUTES

Description

This vote provides for the management by the ministry of the Provincial colleges and institutes system and for the operating and capital funds required to operate these agencies and the statutory councils, as well as other post-secondary programs operated through consortia and other educational agencies.

- (a) *Post-Secondary Management* — This sub-vote provides for the supervision and operation of college and institute management processes and systems including resource allocation, computerized budgeting and information systems, evaluation systems, Federal-Provincial cost-shared programs, and training programs in industry. The sub-vote provides for the administration and distribution of various forms of financial assistance to students through the Canada Student Loan Program, including Provincial funds, and for coordination of program development and delivery through long-range planning and adjustment to meet priority needs in accordance with resource constraints and in conjunction with other ministries and government agencies. It also provides for the coordination of expenditures by school districts and colleges in programs of continuing education, vocational and other programs as required, and provides for funds to post-secondary institutions for the operation of English as a second language program. The sub-vote provides for the development and management of major financial systems including five-year operating and capital forecasting, annual capital and operating budgets, expenditure management, financial management, post-secondary capital management, post-secondary institutions financial management and the vocational cost system. It also provides for physical facility planning and development for colleges and other post-secondary institutions. (No recoveries are anticipated for 1983/84.)
- (b) *Operating Grants — Colleges and Institutes* — This sub-vote provides for operating and cash capital grants to colleges, Provincial institutes, educational agencies, and for programs to cover all classes of expenditure required for program operation and administration, in order to provide post-secondary educational opportunities and marketable skills to British Columbia residents and to assist the British Columbia labour force to remain productive and competitive. The sub-vote provides funds for the purchase of capital equipment and furnishings. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.
- (c) *Administrative Support Grants* — This sub-vote provides for operating grants to colleges and other educational agencies including the Knowledge Network of the West Communications Authority in such areas as continuing and adult education, distance learning systems support, library and statistical services and for some emerging programs.
- (d) *Debt Servicing Capital Grants* — This sub-vote provides funds for the payment of interest and sinking fund charges for all capital construction and equipment projects for colleges and institutes. Recoveries are made from the Ministry of Labour for apprenticeship training and from the Federal government for skills growth programs.
- (e) *Student Financial Aid* — This sub-vote provides financial assistance to post-secondary students who have demonstrated financial need under Federal-Provincial criteria for eligibility and provides funds to subsidize other programs enabling post-secondary students to supplement their income through part-time work while studying. Recoveries are made from the Ministry of Universities, Science and Communications for aid provided to university students.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5,314,155	Post-Secondary Management (net of recoveries)	4,997,460
263,924,000	Operating Grants — Colleges and Institutes (net of recoveries) ..	263,195,944
1,260,112	Administrative Support Grants	1,100,754
43,708,868	Debt Servicing Capital Grants (net of recoveries)	43,501,518
5,256,000	Student Financial Aid (net of recoveries)	5,999,218
<u>319,463,135</u>	Total of vote	<u>318,794,894</u>
	Group account classification	
	Salaries	2,468,632
	Supplies and services	1,590,006
	Other expenditure	46,194
	Grants	350,069,458
		<u>354,174,290</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	57,231
	Recoveries	
	Ministry of Labour — Vote 59	12,883,534
	Ministry of Universities, Science and Communications — Vote 88	8,373,300
	Federal government	<u>14,065,331</u>
		<u>35,379,396</u>
		<u>318,794,894</u>

Vote 25

INDEPENDENT SCHOOLS

Description

This vote provides funds to partially support British Columbia independent schools and to supervise their operations as required as a condition of the grant.

(a) *Independent Schools Management* — This sub-vote provides for the inspection, classification and recommendation of independent schools for grants and certification of teachers under the terms of the *School Support (Independent) Act*.

(b) *Independent Schools Grants* — This sub-vote provides for the statutory grants to all eligible independent schools.

Appropriations		Actual Expenditures
	Classification by sub-vote	
220,339	Independent Schools Management	202,170
21,897,000	Independent Schools Grants	21,485,947
<u>22,117,339</u>	Total of vote	<u>21,688,117</u>
	Group account classification	
	Salaries	59,783
	Supplies and services	677,356
	Grants	20,955,947
		21,693,086
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	4,969
		<u>21,688,117</u>

Statutory

EDUCATION (INTERIM) FINANCE ACT (S.B.C. 1982, chap. 2, sec. 20 (6))

The *Education (Interim) Finance Act* permits municipalities to deduct an administration fee from the non-residential school property tax that they collect on behalf of the Province. Gross taxes collected are recorded as recoveries to Vote 23.

Appropriations		Actual Expenditures
<u>1,200,000</u>	Administration Fee	<u>1,200,000</u>
	Group account classification	
	Other expenditure	<u>1,200,000</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds were advanced to the British Columbia Institute of Technology by the Province in accordance with the National Training Agreement to provide training places for high technology skills. These capital funds were recovered from the Federal Government.

Appropriations		Actual Expenditures
<u>0</u>	National Training Agreement—Skill Growth Fund	<u>0</u>
	Group account classification	
	Grants	2,750,000
	Less recoveries	2,750,000
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Under the Language Training Agreement, English as a second language textbooks are provided free to designated students at post-secondary colleges and institutes. The cost of these books is then recovered from the Federal Government.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Language Textbook Agreement — Additional Textbooks	
Group account classification	
Supplies and services	130,474
Less recoveries	130,474
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

The Province responded to additional training needs designated by the Federal Government by providing vocational training to clients through post-secondary colleges and institutes. The training costs were recovered from the Federal Government under the National Training Agreement.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
National Training Agreement—Additional Vocational Training	
Group account classification	
Grants	2,000,000
Less recoveries	2,000,000
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

These funds are contributed by the Federal Government and paid out in accordance with the Canada-British Columbia Agreement On The Official Languages In Education (1984) to support the maintenance and development of minority language education and second language instruction.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Canadian Official Languages Programs	
Group account classification	
Supplies and services	787,148
Grants	4,028,443
	4,815,591
Less recoveries	4,815,591
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Funds are received under the 1969 Federal/Provincial agreement which provides for the payment by the Federal Government to the Province of tuition fees for status Indian children enrolled in public schools. These amounts are paid out to the applicable school district.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Status Indian Children Education	
Group account classification	
Grants	31,069,542
Less recoveries	31,069,542
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

In accordance with the 1972 Federal/Provincial agreement, the Province receives tuition fees from Federal Government for the education of service children residing on tax-exempt lands owned by the Federal Government. These amounts are paid out to the respective school districts.

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Department of National Defence Children Education	
Group account classification	
Grants	2,570,832
Less recoveries	2,570,832
	<u>0</u>

Vote 26

FINANCING TRANSACTIONS

Description

This vote provides for statutory advance payment of rural residential school property taxes.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
	Classification by sub-vote	
78,364,995	Advances <i>re</i> Rural Residential School Property Tax	78,107,264
(78,364,985)	Recoveries <i>re</i> Rural Residential School Property Tax	(78,107,264)
<u>10</u>	Total of vote	<u>0</u>
	Group account classification	
	Other expenditure	78,107,264
	Less recoveries — School Property Tax	78,107,264
		<u>0</u>

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
27	Minister's Office	173,868		173,868	129,282
28	Resource Management Program	20,353,252		20,353,252	18,420,837
29	British Columbia Utilities Commission	1,555,257		1,555,257	1,484,817
30	Fort Nelson Indian Band Mineral Revenue Sharing Agreement	3,500,000		3,500,000	2,002,480
	Statutory—				
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Refunds		97,340	97,340	97,340
	Mines Act (S.B.C. 1980, chap. 28, sec. 15 (2)) — Mine Improvement		2,355	2,355	2,355
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	— British Columbia Utilities Commission				
	— Conservation and Renewable Energy Agreement — B.C.R. Anzac Line Electrification				
	— N.O.R.P. Oil Program				
		25,582,377	99,695	25,682,072	22,137,111
	Special Account — Energy Development — Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 4)		88,827	88,827	88,827
		25,582,377	188,522	25,770,899	22,225,938

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 27**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Energy, Mines and Petroleum Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>173,868</u>	Total of vote	<u>129,282</u>
Group account classification		
Salaries		127,514
Supplies and services		<u>4,300</u>
		131,814
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>129,282</u>

Vote 28

RESOURCE MANAGEMENT PROGRAM

Description

This vote provides for the following ministry operations:

- (a) *Executive Management*—This sub-vote provides for senior executive direction and communications and public relations services for the ministry.
- (b) *Finance and Administration Division*—This sub-vote provides for ministry management and personnel services; mineral, petroleum and natural gas revenue and tax administration including expenditures and recoveries from the Federal Government for the new oil reference price program; management of data information systems and office automation systems; administrative services including the acquisition and servicing of ministry property and space inventory and requirements; and coordination of the ministry's legislation requirements, and publications.
- (c) *Energy Resource Division*—This sub-vote provides for advice on the formulation of Provincial energy strategy and implementation of Provincial energy policy; for development and management of the energy project review process, energy forecasts and strategic studies on energy matters; for advice on the management of energy surpluses; and for formulation and implementation of energy conservation programs, including recoveries from the Federal Government under the energy audit program. This sub-vote also provides for applied research related to energy technology; and technical and administrative support for the Energy Development Agency.
- (d) *Mineral Resources Division*—This sub-vote provides for development and implementation of policies and programs encouraging discovery and development of mineral resources and regulation of those activities. It provides for administration and enforcement of Provincial legislation ensuring the safety and health of workers in the mining industry. It also ensures that mining operations do not endanger public safety and that they effect the maximum recovery of mineral resources with the minimum disturbance to the environment. The sub-vote provides for maintenance of a data base on the mineral industry on which to predicate advice and to implement appropriate policies for the mineral sector. It provides for administration of title to the mineral resources of the Province; for facilitating the exploration, discovery and orderly development of Provincial mineral and coal resources through geological mapping, surveys and related activities including training of prospectors, and for information services and laboratory support. The sub-vote ensures that mineral lands are adequately assessed and managed in relation to competing land uses for the optimum benefit to the Province and fosters research and technological innovation in sector-related fields. There is partial cost-recovery through fees and licences for some programs for prospectors.
- (e) *Petroleum Resources Division*—This sub-vote provides for the disposition of petroleum, natural gas, and geothermal resource rights in a manner which brings maximum benefit to the Province and supports the development of these resources. This sub-vote also provides for regulation of the petroleum industry to ensure safe operation, environmental protection and conservation of subsurface resources; for collection of pertinent information on actual and potential petroleum resources and the nature of the industry; and for promotion of development in new areas.

Appropriations	Classification by sub-vote	Actual Expenditures
513,453	Executive Management	439,437
3,647,062	Finance and Administration Division (net of recoveries)	4,212,524
6,106,186	Energy Resources Division (net of recoveries)	4,884,188
7,630,049	Mineral Resources Division (net of recoveries)	6,772,308
2,456,502	Petroleum Resources Division	2,112,380
<u>20,353,252</u>	Total of vote	<u>18,420,837</u>
Group account classification		
	Salaries	10,316,216
	Supplies and services	5,946,288
	Capital	64,454
	Other expenditure	18,084,590
	Grants	2,965,790
		37,377,338
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	347,769
Recoveries		
	Federal Government <i>re</i> N.O.R.P.	18,000,000
	Federal Government <i>re</i> energy conservation	544,164
	University of Victoria	17,542
	Other	47,026
		<u>18,956,501</u>
		<u>18,420,837</u>

Vote 29

BRITISH COLUMBIA UTILITIES COMMISSION

Description

This vote provides funding for the operation of the commission, which is responsible for the regulation of all utilities and the telecommunication sector in the Province. This includes conducting public hearings into major energy project and energy use proposals, the costs of which are partially recovered from hearings proponents. The commission operates under the *Utilities Commission Act*.

Appropriations		Actual Expenditures
<u>1,555,257</u>	Total of vote (net of recoveries)	<u>1,484,817</u>
Group account classification		
Salaries		1,250,818
Supplies and services		<u>1,062,386</u>
		2,313,204
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	71,482	
Recoveries		
British Columbia Utilities Commission Hearings	<u>756,905</u>	
		<u>828,387</u>
		<u>1,484,817</u>

Vote 30 FORT NELSON INDIAN BAND MINERAL REVENUE SHARING AGREEMENT*Description*

This vote provides funding for payments from natural gas production and disposition of natural gas interests in accordance with the Federal-Provincial agreement as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act*.

Appropriations		Actual Expenditures
<u>3,500,000</u>	Total of vote	<u>2,002,480</u>
Group account classification		
Grants	<u>2,002,480</u>	

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))*

Appropriations		Actual Expenditures
<u>97,340</u>	Interest on revenue refunds	<u>97,340</u>
Group account classification		
Other expenditure	<u>97,340</u>	

Statutory*MINES ACT (S.B.C. 1980, chap. 28, sec. 15 (2))*

Appropriations		Actual Expenditures
<u>2,355</u>	Mine improvement	<u>2,355</u>
Group account classification		
Supplies and services	<u>2,355</u>	

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Utilities Commission	<u>0</u>
Group account classification		
Supplies and services	781,095	
Less recoveries	<u>781,095</u>	
	<u>0</u>	

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Conservation and Renewable Energy Agreement— British Columbia Railway Anzac Line Electrification	<u>0</u>
Group account classification		
Grants	2,500,000	
Less recoveries	<u>2,500,000</u>	
	<u>0</u>	

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	N.O.R.P. Oil Program	<u>0</u>
Group account classification		
	Other expenditure	13,671,132
	Less recoveries	13,671,132
		<u>0</u>

Special AccountENERGY DEVELOPMENT—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 4)

Appropriations		Actual Expenditures
<u>88,827</u>	Total expenditure	<u>88,827</u>
0	Main Estimates	
88,827	Statutory— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 4)	
<u>88,827</u>		
Group account classification		
	Supplies and services	82,827
	Grants	6,000
		<u>88,827</u>

MINISTRY OF ENVIRONMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
31	Minister's Office	164,475		164,475	52,869
32	Resource and Environmental Management	79,212,164		79,212,164	76,260,348
33	Emergency Assistance	3,530,000		3,530,000	467,139
	Statutory —				
	<i>Flood Relief Act</i> (R.S.B.C. 1979, chap. 138, sec. 2) — Flood Costs		2,783,564	2,783,564	2,783,564
	<i>Emergency Program Act</i> (R.S.B.C. 1979, chap. 106, sec. 16) — Purchase of Property Subject to Hazard		663,327	663,327	663,327
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 15 (1)) — Extinguishment of Debt		3,802	3,802	3,802
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries				
	— Joint Emergency Planning Project				
	— Homathko Development Air Studies				
	— Ambient Air Monitoring				
	— British Columbia Hydro Stikine River Basin Agreement				
	— Federal-Provincial Mapping Projects				
	— Municipal Base Mapping				
	— Environmental Lab — Analytical Tests				
		<u>82,906,639</u>	<u>3,450,693</u>	<u>86,357,332</u>	<u>80,231,049</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 31

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Environment, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>164,475</u>	Total of vote	<u>52,869</u>
Group account classification		
Salaries		48,241
Supplies and services		<u>4,628</u>
		<u>52,869</u>

Vote 32

RESOURCE AND ENVIRONMENTAL MANAGEMENT

Description

This vote provides for the ministry's resource and environmental management programs and includes the following:

- (a) *General Administration*—This sub-vote provides for executive direction, control and coordination; and services including ministry information, personnel, finance, systems, space, laboratory, conservation, communications, planning, environmental assessment, inventory and general administration in support of the ministry's operations.
- (b) *Air Management*—This sub-vote provides for a clean and healthy atmospheric environment by setting air quality standards, by collecting and disseminating information related to the atmosphere and by assisting the waste management program in emissions monitoring.
- (c) *Fisheries Management*—This sub-vote provides for the production of the maximum economic, cultural, recreational and scientific benefits of freshwater fisheries by maintaining and enhancing all native and desirable introduced species of fish at optimum levels of distribution, abundance and health. Integral elements of the fisheries management program include population assessment and inventory; habitat protection and enhancement; fish culture; research; regulations; and public information and participation. Funds expended within the salmonid enhancement program are partially recovered from the Federal Government under a joint agreement. Funds expended on fisheries project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. Pertinent legislation includes the *Fisheries Act (Canada)* and the *Wildlife Act*.
- (d) *Marine Resources*—This sub-vote provides for the management of oyster culture and seaweed resources; and the licensing, inspection and enforcement of the processing-buying sector of the commercial fishing industry under the *Provincial Fisheries Act* and the *Fish Inspection Act*. Principal objectives are to provide extension services, regulate the developing mariculture industry and fish processing sector and to represent Provincial positions on international fisheries negotiations for maximum social and economic benefits to British Columbia.
- (e) *Pesticide Control*—This sub-vote provides for the administration of the *Pesticide Control Act*, including advice, coordination, implementation, information, and development of policies and procedures of related pesticide programs to ensure their prudent use.
- (f) *Waste Management*—This sub-vote provides for protection of the environment and conservation of resources through administration of the *Waste Management Act*, the *Litter Act* and programs to recover and utilize waste materials.
- (g) *Water Management*—This sub-vote provides for water licensing, regulation of water utilities, dam safety, snow surveys, flood forecasting, floodplain development control, dyke construction, dyke inspection, resource inventory and water quality protection. Pertinent legislation includes the *Water Act*, *Water Utility Act*, *Utilities Commission Act*, *Dykes Maintenance Act*, *Public Works Agreement Act* and the *Land Title Act*. Funds expended on the Fraser River flood damage prevention program are recovered from the Federal Government. Funds expended on the Canada-British Columbia hydrometric program and the Revelstoke water license program are both recovered by agreement from the British Columbia Hydro and Power Authority.
- (h) *Wildlife Management*—This sub-vote provides for the maintenance, diversity and viability of species representative of the major biophysical zones of the Province to ensure that, within the constraints of land capability and biological limits of each species, wildlife is available in sufficient abundance to meet the social, recreational, ecological and economic needs of society. Funds expended on the wildlife project agreements with the British Columbia Hydro and Power Authority are totally recovered from the authority. This sub-vote also provides for administration of the *Wildlife Act*.
- (i) *Surveys and Resource Mapping*—This sub-vote provides for aerial photographs, control surveys, primary base mapping and program coordination services. It also provides for resource mapping and interpretation for terrestrial, coastal and estuary management.
- (j) *Provincial Emergency Program*—This sub-vote provides for the costs of the Provincial emergency program which is responsible for developing throughout British Columbia the capability, including plans, to cope and deal with disaster and emergency situations with minimal disruption of essential services.

Appropriations

Actual Expenditures

Classification by sub-vote		
19,710,998	General Administration.....	17,958,805
2,910,415	Air Management.....	2,847,334
11,492,941	Fisheries Management (net of recoveries).....	11,567,603
1,427,794	Marine Resources.....	1,108,465
505,606	Pesticide Control.....	496,618
7,999,703	Waste Management.....	7,393,943
18,609,701	Water Management (net of recoveries).....	18,697,265
6,492,844	Wildlife Management (net of recoveries).....	6,415,677
8,294,728	Surveys and Resource Mapping.....	8,222,568
1,767,434	Provincial Emergency Program.....	1,552,070
<u>79,212,164</u>	Total of vote.....	<u>76,260,348</u>

Vote 32—Continued

Group account classification	
Salaries.....	43,021,406
Supplies and services.....	27,739,669
Capital.....	6,439,995
Other expenditure.....	105,749
Grants.....	947,071
	<u>78,253,890</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee	
Benefits.....	693,935
Recoveries	
British Columbia Hydro and Power Authority..	1,272,962
Miscellaneous.....	<u>26,645</u>
	<u>1,993,542</u>
	<u><u>76,260,348</u></u>

Vote 33**EMERGENCY ASSISTANCE***Description*

This vote provides for emergency expenditures in response to emergencies and natural disasters.

Appropriations		Actual Expenditures
<u>3,530,000</u>	Total of vote	<u>467,139</u>
Group account classification		
	Salaries	38,099
	Supplies and services	393,242
	Other expenditure	256
	Grants	35,542
		<u>467,139</u>

Statutory

FLOOD RELIEF ACT (R.S.B.C. 1979, chap. 138, sec. 2)

Appropriations		Actual Expenditures
	Classification	
2,514,477	Southwest Region	2,514,477
269,087	Lions Bay Flood	269,087
<u>2,783,564</u>	Total expenditure	<u>2,783,564</u>
Group account classification		
	Salaries	61,979
	Supplies and services	2,174,671
	Capital	114,736
	Grants	432,178
		<u>2,783,564</u>

Statutory

EMERGENCY PROGRAM ACT (R.S.B.C. 1979, chap. 106, sec. 16)

Appropriations		Actual Expenditures
<u>663,327</u>	Purchase of property subject to hazard	<u>663,327</u>
Group account classification		
	Supplies and services	50,897
	Capital	612,430
		<u>663,327</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 15(1))

Appropriations		Actual Expenditures
<u>3,802</u>	Extinguishment of debt	<u>3,802</u>
Group account classification		
	Other expenditure	<u>3,802</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Joint Emergency Planning Project	
Group account classification	
Supplies and services	16,226
Less recoveries	16,226
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Homathko Development Air Studies	
Group account classification	
Salaries	21,112
Supplies and services	10,743
	31,855
Less recoveries	31,855
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Ambient Air Monitoring	
Group account classification	
Salaries	23,065
Supplies and services	14,348
Capital	48,919
	86,332
Less recoveries	86,332
	<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
British Columbia Hydro Stikine River Basin Agreement	
Group account classification	
Salaries	15,248
Supplies and services	2,932
	18,180
Less recoveries	18,180
	<u>0</u>

ENVIRONMENT

E 53

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Federal-Provincial Mapping Projects	
Group account classification	
Supplies and services	21,733
Less recoveries	<u>21,733</u>
	<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Municipal Base Mapping	
Group account classification	
Supplies and services	156,289
Less recoveries	<u>156,289</u>
	<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	<u>0</u>
Environmental Lab-Analytical Tests	
Group account classification	
Supplies and services	23,449
Less recoveries	<u>23,449</u>
	<u>0</u>



MINISTRY OF FINANCE

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
34	Minister's Office	172,432		172,432	156,595
35	Government Financial Support	56,128,016		56,128,016	53,847,657
36	Interest on the Public Debt	181,000,000		181,000,000	106,197,342
37	Provincial Capital Commission	363,022		363,022	362,021
38	Compensation Stabilization Program	861,845		861,845	617,449
39	Contingencies (All Ministries)	95,000,000		95,000,000	77,738,975
	Statutory —				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Re- funds		801,078	801,078	801,078
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 53 (f)) — Issue Costs		403,116	403,116	403,116
	<i>Unclaimed Money Act</i> (R.S.B.C. 1979, chap. 418, sec. 4) — Pay- ment of Claims		5,396	5,396	5,396
40	Voted Financing Transactions (Rural Area Property Taxes and Land Tax Deferments)				
		<u>333,525,315</u>	<u>1,209,590</u>	<u>334,734,905</u>	<u>240,129,629</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 34**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Finance, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>172,432</u>	Total of vote	<u>156,595</u>
Group account classification		
Salaries		151,592
Supplies and services		<u>7,535</u>
		159,127
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>156,595</u>

Vote 35

GOVERNMENT FINANCIAL SUPPORT

Description

This vote provides for central financial and administrative services for all ministries and for fiscal, budgetary and financial administration policy development and implementation.

- (a) *Treasury Board Staff*—This sub-vote provides for analysis and advice on economic, fiscal and budgetary issues.
- (b) *Revenue Operations*—This sub-vote provides for administration of taxation statutes which are the responsibility of the Ministry of Finance, for administration of the *Land Tax Deferment Act* and the *Home Owner Grant Act* as they relate to the non-municipal areas of the Province, for payment of grants and administration of advances to local governments and for payment of federal income tax on behalf of natural gas producers.
- (c) *Assessment Services*—This sub-vote provides for the operating grant to the British Columbia Assessment Authority and for courts of revision and assessment appeal board operations which provide taxpayers with a means to obtain fair and equitable property tax assessments.
- (d) *Purchasing Commission*—This sub-vote provides for the management of the purchasing requirements of the ministries and other government agencies including the storage of inventory, disposal of surplus material and the repair and maintenance of business machines. Costs incurred in the disposal of surplus material and in the sale of merchandise are recovered from ministries and certain Crown corporations.
- (e) *Government Agencies*—This sub-vote provides for public access to and augments government services in locations throughout the Province. Recoveries from other ministries for services provided by government agencies are anticipated for 1983/84.
- (f) *Provincial Treasury*—This sub-vote provides for management of the financial assets and liabilities of the government and certain government corporations and agencies and for the management of trust funds and deposits. Recoveries represent earnings on investments for certain trust funds and deposits for which interest payments are made, as well as the expenditures incurred in the funds management and fiscal agent services provided to government, to government corporations, agencies and to special purpose, trust and other funds.
- (g) *Systems and Data Processing*—This sub-vote provides for systems and data entry services for this and other ministries. Costs of these services are recovered from certain Crown corporations.
- (h) *Office of the Comptroller General*—This sub-vote provides for the auditing, payment, recording and reporting of government accounts and trust funds, for development and implementation of financial administration policy and procedures and for evaluation of accounting and financial management systems throughout government.
- (i) *Ministry Support*—This sub-vote provides for executive, financial, administrative, personnel and information services support to ministry operations, and provides for grants under the suggestion awards program.

Appropriations	Classification by sub-vote	Actual Expenditures
3,279,666	Treasury Board Staff.....	2,995,045
13,027,214	Revenue Operations.....	12,399,775
10,497,000	Assessment Services.....	9,907,558
2,848,426	Purchasing Commission (net of recoveries).....	2,478,266
11,095,235	Government Agencies (net of recoveries).....	10,978,955
10	Provincial Treasury (net of recoveries).....	0
3,764,517	Systems and Data Processing (net of recoveries).....	3,623,139
9,019,846	Office of the Comptroller General.....	8,882,690
2,596,102	Ministry Support.....	2,582,229
<u>56,128,016</u>	Total of vote.....	<u>53,847,657</u>
Group account classification		
	Salaries.....	29,089,651
	Supplies and services.....	23,603,665
	Capital.....	73,440
	Other expenditure.....	78,169,788
	Grants.....	9,092,468
		<u>140,029,012</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits.....	573,520
	Recoveries	
	Interest on trust deposits.....	69,156,056
	Funds Management and Fiscal Agent Fees.....	13,496,291
	Ministries.....	2,017,966
	Other.....	937,522
		<u>86,181,355</u>
		<u>53,847,657</u>

Vote 36**INTEREST ON THE PUBLIC DEBT***Description*

This vote provides for the cost of interest on the direct debt of the Province. Recoveries are received from the Ministry of Lands, Parks and Housing for the interest cost on government borrowings used to finance the British Columbia Home Program.

Appropriations		Actual Expenditures
<u>181,000,000</u>	Total of vote (net of recoveries)	<u>106,197,342</u>
Group account classification		
Other expenditure	112,126,109	
Recoveries		
Ministry of Lands, Parks and Housing — Vote 62	5,928,767	
	<u>106,197,342</u>	

Vote 37**PROVINCIAL CAPITAL COMMISSION***Description*

This vote provides for an operating grant to the Provincial Capital Commission. The commission is responsible for the preserving, upgrading and planning of amenities for and within the capital district.

Appropriations		Actual Expenditures
<u>363,022</u>	Total of vote	<u>362,021</u>
Group account classification		
Salaries	67,171	
Supplies and services	18,152	
Other expenditure	13,700	
Grants	265,225	
	364,248	
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits	2,227	
	<u>362,021</u>	

Vote 38**COMPENSATION STABILIZATION PROGRAM***Description*

This vote provides for the administration of the Compensation Stabilization Commission which interprets and administers guidelines and regulations issued under the *Compensation Stabilization Act*.

Appropriations		Actual Expenditures
<u>861,845</u>	Total of vote	<u>617,449</u>
Group account classification		
Salaries	187,051	
Supplies and services	430,398	
	<u>617,449</u>	

Vote 39

CONTINGENCIES (ALL MINISTRIES)

Description

This vote provides for certain expenditures of a contingent or unexpected nature that are not provided for in any other vote. This vote will also provide funding in excess of that provided for in any other vote for costs related to natural disasters, emergency relief and for assistance to those in need.

Appropriations	Classification by sub-vote	Actual Expenditures
	Salaries.....	643,000
	Employee Benefits.....	2,480,025
	Motor Carrier Commission and Branch.....	953,000
	Motor Vehicle Inspection Division.....	1,237,000
	B.C. Ferries Lease Payments.....	1,250,395
	Accelerated Dyking.....	920,509
	Fraser River Flood Control.....	1,679,491
	British Columbia Buildings Corporation Debt Servicing Grant.....	10,000,000
	Ocean Falls Corporation Grant.....	36,228,520
	Income Assistance.....	5,057,968
	British Columbia Buildings Corporation Property Transfers.....	392,105
	Independent Schools Grants.....	16,182,965
	Miscellaneous.....	713,997
<u>95,000,000</u>	Total of vote.....	<u>77,738,975</u>
	Group account classification	
	Salaries.....	2,190,458
	Supplies and services.....	712,542
	Other expenditure.....	7,144,765
	Grants.....	67,691,210
		<u>77,738,975</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations	Interest on revenue refunds.....	Actual Expenditures
<u>801,078</u>		<u>801,078</u>
	Group account classification	
	Other expenditure.....	<u>801,078</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 53 (f))

Appropriations	Issue costs.....	Actual Expenditures
<u>403,116</u>		<u>403,116</u>
	Group account classification	
	Supplies and services.....	375,432
	Other expenditure.....	27,684
		<u>403,116</u>

Statutory*UNCLAIMED MONEY ACT (R.S.B.C. 1979, chap. 418, sec. 4)*

Appropriations		Actual Expenditures
<u>5,396</u>	Payment of claims	<u>5,396</u>
Group account classification		
	Other expenditure	<u>5,396</u>

Vote 40**FINANCING TRANSACTIONS***Description*

This vote provides for advances in respect of deferred property taxes pursuant to the *Land Tax Deferment Act*, and for statutory advances to local government and other entities in respect of property taxes in non-municipal areas collected on their behalf by the Ministry of Finance.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
<u>10</u>	Total of vote (net of recoveries)	<u>0</u>
Group account classification		
	Other expenditure	50,814,322
Recoveries		
	Property Taxes	<u>50,814,322</u>
		<u>0</u>

MINISTRY OF FORESTS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
41	Minister's Office	143,879		143,879	137,711
42	Forest and Range Management	192,472,471		192,472,471	190,253,732
43	Fire Suppression Program	50,000,000		50,000,000	24,862,771
	Statutory —				
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 24 (c)) — Interest on Revenue Re- funds		578	578	578
	<i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries — British Columbia Railway — Tachgeda Lake — Lightning Locator System — Biomass Project — Yukon Territory Fire Sup- pression				
		<u>242,616,350</u>	<u>578</u>	<u>242,616,928</u>	<u>215,254,792</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 41

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Forests, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>143,879</u>	Total of vote	<u>137,711</u>
Group account classification		
Salaries		134,314
Supplies and services		<u>3,397</u>
		<u>137,711</u>

Vote 42

FOREST AND RANGE MANAGEMENT

Description

This vote provides for all forest, range and recreation programs of the ministry (except fire suppression) and for all management, finance and administration services, including *ex gratia* payments related to this vote. The functions related to these programs and services are performed at Provincial, regional and district levels.

- (a) *Management Program*—This sub-vote provides for senior executive direction in the ministry. At headquarters, this includes strategic studies to support the development and evaluation of policy objectives and plans, and the dissemination of information concerning ministry activities. Direction and control of the application of approved forest and range policies and programs are provided for at the regional level and supervision and control of implementation occur at the district level.
- (b) *Finance and Administration Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to all general administration matters, grants and support services throughout the ministry, overall monitoring and functional direction of the ministry's financial, human and physical resources, data processing and administrative services and arrangements for accommodation, equipment and its maintenance. More detailed coordination and monitoring of these activities occur at the regional and district levels.
- (c) *Harvesting Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the inventory, planning, valuation, sale and disposal of Crown Provincial timber and wood resources, and overall monitoring and functional direction of Provincial wood supplies. Coordination and monitoring of these activities occur at the regional level and field activities take place at the district level. This program also includes the recoverable costs associated with the salvage of merchantable timber, debris disposal and access relocations from pondage areas on behalf of British Columbia Hydro and Power Authority.
- (d) *Silviculture Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to the reforestation, care and enhancement of Crown Provincial forests, overall monitoring and functional direction of Provincial silvicultural activities, and tree seeds and seedlings required for Provincial reforestation projects. Coordination and monitoring of these projects take place at the regional level while more detailed field activities occur at the district level. These projects and activities include cooperative services with the Ministry of Attorney General and the Federal Penitentiary Service.
- (e) *Research Program*—At headquarters, this sub-vote provides for advice, policies and procedures for the services pertaining to silviculture research, for care and enhancement of Crown Provincial forests, and for overall monitoring and functional direction over Provincial silviculture research activities. Coordination, monitoring and field activities take place at the regional level while more detailed field activities occur at the district level. Joint ventures and/or research contracts are carried out with other ministries and educational institutions involving mutual research needs. Costs of joint research projects are recovered from other ministries.
- (f) *Forest Protection Program*—At headquarters, this sub-vote provides for advice, policies, procedures and research services pertaining to fire and pest management activities which reduce wood losses and protect public and environmental values. The coordination and monitoring of these activities occur at the regional level, while the provision of most protection services occurs at the district level.
- (g) *Range Program*—At headquarters, this sub-vote provides for advice, policies and procedures pertaining to rehabilitation, care and enhancement of Crown Provincial range lands, and overall monitoring and functional direction of ministry range management activities. The regional offices provide for coordination and monitoring of all range management activities on Crown Provincial range lands, while district offices provide for ongoing planning, direction, and control of the use of Crown Provincial range lands.
- (h) *Recreation Program*—At headquarters, this sub-vote provides for advice, policies, and procedures pertaining to the protection of recreation and aesthetic values of Crown Provincial forest and range lands outside parks, and overall monitoring and functional direction of ministry recreation management activities. The regional offices provide for coordination and monitoring of recreation activities in the forest regions while the district offices provide for the establishment and maintenance of recreation site facilities and trails on Crown Provincial lands.

Appropriations	Classification by sub-vote	Actual Expenditures
10,967,985	Management Program	10,726,139
54,817,379	Finance and Administration Program	54,066,754
50,278,740	Harvesting Program (net of recoveries)	51,414,838
47,849,126	Silviculture Program	45,869,177
7,443,061	Research Program (net of recoveries)	7,871,866
13,025,868	Forest Protection Program	13,188,521
4,312,140	Range Program	3,829,339
3,778,172	Recreation Program	3,287,098
<u>192,472,471</u>	Total of vote	<u>190,253,732</u>

Vote 42—Continued

Group account classification	
Salaries.....	109,551,424
Supplies and services.....	78,156,480
Capital.....	3,171,496
Other expenditure.....	426,762
Grants.....	1,926,885
	<u>193,233,047</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits	1,425,076
Recoveries	
British Columbia Hydro and Power Authority..	1,281,072
Ministry of Agriculture and Food.....	24,910
Federal Government.....	244,000
Other	<u>4,257</u>
	<u>2,979,315</u>
	<u><u>190,253,732</u></u>

FORESTS

E 65

Vote 43

FIRE SUPPRESSION PROGRAM

Description

This vote provides for the costs of fighting and extinguishing forest and range fires as provided for under the *Forest Act*, including *ex gratia* payments related to this program.

Appropriations	Classification by sub-vote	Actual Expenditures
22,663,026	Direct Fire Fighting Expenditures	9,684,613
21,808,516	Fire Suppression Flying	11,695,562
2,141,736	Fire Equipment	1,481,001
2,890,676	Fire Standby and Overtime	1,933,947
378,850	Suppression Techniques and Safety Training	29,332
117,196	Fire Site Rehabilitation	38,316
<u>50,000,000</u>	Total of vote	<u>24,862,771</u>
Group account classification		
	Salaries	2,723,774
	Supplies and services	20,438,028
	Capital	1,700,691
	Other expenditure	278
		<u>24,862,771</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 24 (c))

Appropriations		Actual Expenditures
<u>578</u>	Interest on revenue refunds	<u>578</u>
Group account classification		
	Other expenditure	<u>578</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Railway—Tachgeda Lake	<u>0</u>
Group account classification		
	Supplies and services	22,729
	Less recoveries	22,729
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Lightning Locator System	<u>0</u>
Group account classification		
	Supplies and services	1,546
	Less recoveries	1,546
		<u>0</u>

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Biomass Project	<u>0</u>
Group account classification		
Supplies and services	207,587	
Less recoveries	207,587	
	<u>0</u>	

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
<u>0</u>	Yukon Territory Fire Suppression	<u>0</u>
Group account classification		
Salaries	98,190	
Supplies and services	393,340	
	<u>491,530</u>	
Less recoveries	491,530	
	<u>0</u>	

MINISTRY OF HEALTH

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated \$	Other Authorizations \$	Total \$	
44	Minister's Office	182,438		182,438	160,696
45	Management Operations	66,569,430		66,569,430	63,154,035
46	Medical Services Commission	526,713,581			
	Statutory — <i>Medical Services Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)		2,205,476	528,919,057	528,919,057
47	Preventive and Community Health Care Services	158,801,506		158,801,506	145,976,642
48	Institutional Services	1,697,781,892		1,697,781,892	1,697,070,069
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries — Out-of-Province Hospital Insur- ance Reciprocal Agreements — Strongyloides Survey — Parasitology Consulting — Richmond Health Services				
		<u>2,450,048,847</u>	<u>2,205,476</u>	<u>2,452,254,323</u>	<u>2,435,280,499</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 44**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Health, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>182,438</u>	Total of vote	<u>160,696</u>
Group account classification		
Salaries		158,161
Supplies and services		<u>5,067</u>
		163,228
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>160,696</u>

Vote 45

MANAGEMENT OPERATIONS

Description

This vote provides for the ministry's administration and support services.

- (a) *Central Administration*—This sub-vote provides for the overall development, direction and coordination of policy for the ministry and includes the deputy minister's office, personnel, financial services, information services, policy, planning and legislation, internal audit and management information services.
- (b) *Support Services*—This sub-vote, which is net of recoveries, provides for the central supply of various goods and services to the ministry and outside facilities and agencies. This includes supplies and services, computer and consulting and building occupancy. Recoveries are received from the sale of supplies and services to other ministries and outside agencies.
- (c) *Special Care Services Grants*—This sub-vote provides for grants to support various societies and other public bodies providing health-related services which complement ministry programs. These services include diagnostic, treatment and preventive programs.

Appropriations	Classification by sub-vote	Actual Expenditures
10,259,449	Central Administration	8,799,936
1,234,265	—Ministry Executive	846,015
736,263	—Information Services	606,331
2,263,986	—Personnel	1,949,751
4,245,567	—Financial Services	3,949,434
888,117	—Policy, Planning and Legislation	766,319
148,044	—Internal Audit	0
743,207	—Management Information Services	682,086
51,044,613	Support Services (net of recoveries)	48,991,743
10,904,302	—Supply and Services	9,167,252
3,865,599	—Computer and Consulting	3,749,676
36,274,712	—Building Occupancy Charges	36,074,815
5,265,368	Special Care Services Grants	5,362,356
<u>66,569,430</u>	Total of vote	<u>63,154,035</u>

Group account classification	
Salaries	15,591,572
Supplies and services	45,651,827
Capital	77,509
Other expenditure	380,828
Grants	5,288,338
	<u>66,990,074</u>

Less Transfers

Vote 72—Pre-retirement Leave and Employee Benefits 170,554

Recoveries
Supplies and Services 3,665,485

3,836,039

63,154,035

Vote 46

MEDICAL SERVICES COMMISSION

Description

This vote provides for the development and administration of policies and programs under the Medical Services Plan including payment of insured services.

- (a) *Administration*—This sub-vote provides for the administration of the Medical Services Plan. Services include registration of subscribers, billing and processing of premiums, auditing claims for benefits and the preparation for negotiations of contracts with practitioners.
- (b) *Medical Services Plan*—This sub-vote provides funds for Medical Service Plan expenditures in excess of Medical Service Plan premium revenue. Expenditures of the plan include payment to physicians, dental surgeons, other practitioners and laboratories, on a fee-for-service basis according to a schedule of fees approved by the commission. Some practitioners are reimbursed on a salaried or sessional basis. The plan also funds disability insurance and partial education expenses for medical practitioners as required under the negotiated contractual agreement with the British Columbia Medical Association.

Appropriations	Classification by sub-vote	Actual Expenditures
22,244,840	Administration	20,666,573
506,674,217	Medical Services Plan	508,252,484
458,814,395	—Fee for Service	461,956,827
43,208,113	—Salaried and Sessional Payments	41,562,052
4,651,709	—Disability Insurance and Education Fund	4,733,605
<u>528,919,057</u>	Total of vote	<u>528,919,057</u>
526,713,581	Main Estimates	
2,205,476	Statutory— <i>Medical Service Act</i> (R.S.B.C. 1979, chap. 255, sec. 12)	
<u>528,919,057</u>		
Group account classification		
	Salaries	10,779,764
	Supplies and services	9,894,256
	Other expenditure	24,824
	Grants	508,252,484
		<u>528,951,328</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	32,271
		<u>528,919,057</u>

Vote 47

PREVENTIVE AND COMMUNITY HEALTH CARE SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for preventive and community care programs.

- (a) *Preventive Services* — This sub-vote provides for the delivery of public health nursing, public health inspection, health education, speech and hearing, nutrition, dental program, epidemiology, and medical health officers. It also provides for grants to municipalities for the delivery of certain preventive programs.
- (b) *Vancouver Bureau* — This sub-vote provides for a variety of services grouped together for administrative purposes and includes tuberculosis and venereal disease control, provincial laboratory, pharmacy, kidney dialysis services and occupational health.
- (c) *Vital Statistics* — This sub-vote provides for the registration and certification of births, marriages, divorces, deaths, changes of names, as well as other registration and statistical services.
- (d) *Forensic Psychiatric Services* — This sub-vote provides for the operation and management of forensic psychiatric services to the courts and justice agencies in the Province on an in-patient, out-patient and consultative basis. These agencies and programs include the Maples Adolescent Treatment Centre, the Forensic Psychiatric Institute, Vancouver and Victoria clinics and juvenile services to the courts.
- (e) *Alcohol and Drug* — This sub-vote provides for the management, operation and support services of the alcohol and drug program. Included are detoxification centres, out-patient clinics, and grants to funded agencies.
- (f) *Mental Health* — This sub-vote provides for the program management of mental health services, the operation of mental health centres, the boarding home program, Burnaby psychiatric services and Riverview Hospital. Grants are provided to support agencies supplying health related services and to agencies providing an extension of the ministry's programs.

Appropriations

Actual Expenditures

Appropriations		Classification by sub-vote	Actual Expenditures
41,380,330		Preventive Services	36,697,616
	2,083,486	—Program Management	2,561,089
	7,745,481	—Medical Health Officers and Staff	8,028,965
	12,657,651	—Public Health Nursing	11,411,951
	2,864,477	—Public Health Inspection	2,512,385
	133,892	—Health Education	68,320
	3,881,070	—Speech and Hearing	1,697,274
	401,183	—Nutrition	341,950
	1,514,227	—Dental Program	958,293
	2,537,603	—Epidemiology	2,300,737
	7,561,260	—Preventive Grants to Municipalities	6,816,652
14,145,298		Vancouver Bureau	12,687,845
	5,276,486	—Provincial Laboratory	4,362,328
	810,520	—VD Control	754,294
	3,841,033	—Medical Supply — Kidney Dialysis	2,880,533
	2,505,626	—TB Control	3,022,189
	1,108,885	—Occupational Health	1,074,234
	602,748	—Pharmacy	594,267
2,520,374		Vital Statistics	2,197,131
13,839,738		Forensic Psychiatric Services	12,110,880
	448,737	—Program Management	460,705
	6,615,326	—Maples Adolescent Treatment Centre	5,203,056
	5,159,737	—Forensic Psychiatric Institute	5,256,751
	729,756	—Vancouver Clinic	696,696
	224,696	—Victoria Clinic	224,832
	661,486	—Juvenile Services to Courts	268,840
18,505,122		Alcohol and Drug	17,003,706
	2,345,629	—Program Management	1,926,763
	3,999,078	—Outpatient Clinics	3,350,793
	2,957,827	—Detoxification Centres	2,836,652
	9,202,588	—Grants to Funded Agencies	8,889,493
68,410,644		Mental Health	65,279,464
	766,768	—Program Management	853,184
	45,080,301	—Riverview Hospital	42,797,145
	4,364,316	—Burnaby Psychiatric Services	4,130,751
	10,955,262	—Mental Health Centres	10,521,970
	7,243,997	—Grants to Funded Agencies	6,976,414
<u>158,801,506</u>		Total of vote	<u>145,976,642</u>

Vote 47—Continued

Group account classification	
Salaries	99,078,704
Supplies and services	23,267,078
Capital	742,297
Other expenditure	563,465
Grants	22,771,797
	<u>146,423,341</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee	
Benefits	310,979
Recoveries	
Other	<u>135,720</u>
	<u>446,699</u>
	<u><u>145,976,642</u></u>

Vote 48

INSTITUTIONAL SERVICES

Description

This vote provides for the service delivery, program management, policy development and planning responsibility for institutional, acute and continuing patient care programs.

- (a) *Hospital Programs* — This sub-vote provides for program management and grant funding for the operation, construction, renovation and equipment purchases of acute and extended care hospitals. Program management includes policy formulation and implementation, resource allocation, administrative and consultative services, facility planning and hospital monitoring, and data retrieval. Hospital operating grants normally pay for the majority of operating costs of hospitals after deducting other sources of revenue. This sub-vote also provides for grants to the Red Cross and cancer clinics, and payments for computer services shared by hospitals and out-of-province hospital services. In addition, it provides for payment of the Provincial Government's share of debt servicing of hospital construction and renovation projects, grants for minor capital projects, and payment of the Provincial Government's share of the purchase of approved equipment.
- (b) *Long-Term Care* — This sub-vote provides for program management, direct service and grant funding for programs to serve residents of British Columbia who require assistance in carrying out daily living activities, but who do not require the high level of care provided by an acute care hospital. The direct services include provision of home nursing care, long-term care assessment and community physiotherapy and funding for the provincial adult care facilities licensing board, as well as operation of the government institutions of Valleyview, Pearson and Skeenaview. The grant-funded programs include funding to proprietary and non-profit long-term care facilities for the delivery of personal, intermediate, and extended care services; homemaker agencies to provide in-home care of clients; adult day care for clients who cannot fully cope in the community but do not require the full-time use of a facility; group homes for the handicapped; and operating grants to five municipalities for the provision of home-care/long-term care services.
- (c) *Emergency Health Services* — This sub-vote provides for emergency health services including a ground and air ambulance service throughout the Province, the operation of an ambulance modification plant, training programs for emergency medical assistants and paramedic crews, and coordination of the ministry's responsibility in disaster planning. The ministry receives recoveries from the Workers' Compensation Board and for work performed by the ambulance modification plant.

Appropriations	Classification by sub-vote	Actual Expenditures
1,321,380,843	Hospital Programs	1,330,319,166
5,931,966	—Program Management.....	4,502,472
1,216,872,000	—Operating Grants to Hospitals.....	1,233,188,796
76,288,398	—Hospital Construction and Renovation.....	70,341,413
22,288,479	—Hospital Equipment.....	22,286,485
330,648,649	Long-Term Care	319,865,132
2,104,177	—Program Management.....	1,596,645
29,237,427	—Government Institutions.....	27,112,718
215,311,369	—Long-Term Care Facilities.....	211,111,532
17,448,300	—Home Nursing Care.....	16,727,957
759,383	—Community Physiotherapy.....	655,037
50,413,854	—Homemaker Services.....	48,543,190
4,284,041	—Adult Day Care.....	3,583,492
1,487,175	—Group Homes for the Handicapped.....	1,498,405
9,602,923	—Long-Term Care Assessments.....	9,036,156
45,752,400	Emergency Health Services (net of recoveries)	46,885,771
1,144,557	—Program Management.....	1,263,842
38,123,685	—Ambulance Services.....	40,757,278
3,490,824	—Air Ambulance.....	2,010,213
997,168	—Support Services.....	1,965,173
1,996,166	—Training.....	889,265
<u>1,697,781,892</u>	Total of vote	<u>1,697,070,069</u>
Group account classification		
Salaries.....	68,957,064	
Supplies and services.....	16,369,050	
Capital.....	295,886	
Other expenditure.....	7,323,666	
Grants.....	<u>1,604,803,062</u>	
	1,697,748,728	

Vote 48—Continued

<i>Less Transfers</i>	
Vote 72—Pre-retirement Leave and Employee	
Benefits	230,985
<i>Recoveries</i>	
Workers' Compensation Board	215,000
Other	139,674
Emergency Health Services Commission	93,000
	<u>678,659</u>
	<u>1,697,070,069</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Out of Province Hospital Insurance Reciprocal Agreements	<u>0</u>
<i>Group account classification</i>		
Grants	10,030,948	
Less recoveries	<u>10,030,948</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Strongyloides Survey	<u>0</u>
<i>Group account classification</i>		
Supplies and services	993	
Less recoveries	<u>993</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Parasitology Consulting	<u>0</u>
<i>Group account classification</i>		
Supplies and services	2,470	
Capital	<u>1,086</u>	
	3,556	
Less recoveries	<u>3,556</u>	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Richmond Health Services	<u>0</u>
<i>Group account classification</i>		
Grants	352,550	
Less recoveries	<u>352,550</u>	
	<u>0</u>	

MINISTRY OF HUMAN RESOURCES**Summary of Expenditure by Appropriation**

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
49	Minister's Office	195,191		195,191	176,351
50	Ministry Programs	1,281,477,701			
	Supplement—Special Warrant No. 8		11,540,000	1,293,017,701	1,293,016,477
51	Transit Services	86,600,000		86,600,000	84,188,223
		<u>1,368,272,892</u>	<u>11,540,000</u>	<u>1,379,812,892</u>	<u>1,377,381,051</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 49**MINISTER'S OFFICE***Description*

This vote provides funds for the Office of the Minister of Human Resources, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>195,191</u>	Total of vote	<u>176,351</u>
Group account classification		
Salaries		164,884
Supplies and services		13,990
Other expenditure		9
		<u>178,883</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		2,532
		<u>176,351</u>

Vote 50

MINISTRY PROGRAMS

Description

This vote provides for the administration and operation of ministry income security programs and social services including salaries and expenses of ministry staff.

- (a) *Ministry Executive and Program Support*—This sub-vote provides for overall direction and development of ministry programs and services, administrative support and management services to ministry operations, payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry headquarters, and payments to British Columbia Systems Corporation for data processing and management consulting services.
- (b) *Direct Community Services*—This sub-vote provides for the salaries and expenses of ministry staff in regional and district offices or community-based programs, and rental and maintenance of buildings and offices occupied by ministry field services and institutions.
- (c) *Services for Families and Children*—This sub-vote provides for services and residential resources for children under the care of the Superintendent of Family and Child Services, and for programs offering support to children and families in their own homes or communities. Recoveries are received from the Federal Government in the form of family allowance payments for children-in-care.
- (d) *Rehabilitation Services*—This sub-vote provides for residential care and social services for the physically and mentally handicapped, day-care services, grants and purchase-of-service funding to non-profit societies providing community-based services, training and rehabilitation for GAIN recipients, and rental and maintenance of facilities for handicapped persons.
- (e) *GAIN Programs*—This sub-vote provides for income assistance and special allowances to persons in need, minimum guaranteed income for handicapped persons, health and dental care needs of GAIN recipients and children-in-care, burial fees for indigent persons, and claims through 1981 for the renters' tax credit for persons with limited or no taxable income who rented their principal residence.
- (f) *Pharmacare Programs*—This sub-vote provides for full or partial subsidies on designated prescription drugs, ostomy supplies and prosthetic appliances.
- (g) *Services to Seniors*—This sub-vote provides for an additional monthly payment to seniors who receive the Federal Guaranteed Income Supplement or Spouse's Allowance, shelter aid for elderly renters, subsidized bus passes for seniors and handicapped persons who qualify for GAIN benefits or the Federal Guaranteed Income Supplement, funding for seniors day centres, and counselling services for senior citizens.

Appropriations	Classification by sub-vote	Actual Expenditures
25,830,099	Ministry Executive and Program Support	23,223,705
98,773,423	Direct Community Services	94,484,529
90,107,251	Services for Families and Children (net of recoveries)	84,478,897
150,309,046	Rehabilitation Services	141,450,099
40,108,032	—Opportunities to Independence	38,118,333
24,560,868	—Community Residential Care Services	22,938,153
8,441,709	—Community Contracted Services	7,855,403
77,198,437	—Special Programs for the Retarded	72,538,210
787,433,760	GAIN Programs	810,368,671
749,883,886	—Income Assistance Program	776,503,260
600,000	—Renters' Tax Credit	467,247
36,949,874	—Health Care and Dental Services	33,398,164
108,624,850	Pharmacare Programs	106,573,296
31,939,272	Services to Seniors	32,437,280
18,000,000	—Seniors Supplement	18,205,418
7,500,000	—Shelter Aid for Elderly Renters	8,881,566
5,260,000	—Bus Pass program	4,283,813
929,271	—Seniors Day Centres	870,133
250,001	—Seniors Counselling Service	196,350
1,293,017,701	Total of vote	1,293,016,477
1,281,477,701	Main Estimates	
11,540,000	Special Warrant No. 8	
1,293,017,701		

Vote 50—Continued

Group account classification	
Salaries.....	125,014,223
Supplies and services.....	149,645,975
Capital.....	721,263
Other expenditure.....	1,142,967
Grants.....	1,019,260,178
	<u>1,295,784,606</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits.....	263,138
Recoveries	
Federal Government.....	2,378,158
Other.....	126,833
	<u>2,768,129</u>
	<u><u>1,293,016,477</u></u>

Vote 51

TRANSIT SERVICES

Description

This vote provides partial funding assistance to British Columbia Transit, custom bus services and Provincial inter-urban bus services.

- (a) *British Columbia Transit*—This sub-vote provides funds for urban public passenger transportation services in large and small communities throughout the Province.
- (b) *Custom Bus Services*—This sub-vote provides funds for urban transportation services to the disabled in various communities throughout the Province.
- (c) *Provincial Transit Subsidies*—This sub-vote provides for financial assistance to Provincial inter-urban bus services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
78,000,000	British Columbia Transit.....	77,198,570
1,500,000	Custom Bus Services.....	1,214,774
7,100,000	Provincial Transit Subsidies.....	5,774,879
<u>86,600,000</u>	Total of vote.....	<u><u>84,188,223</u></u>
Group account classification		
	Grants.....	<u><u>84,188,223</u></u>

MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
52	Minister's Office	158,426		158,426	151,861
53	Ministry Operations	68,112,503			
	Supplement—Special Warrant No. 6		1,000,000		
	Statutory— <i>Constitution Act</i>				
	(R.S.B.C. 1979, chap. 62, sec.				
	14, O.I.C. 1677/83) — Transfer to				
	Ministry of Universities, Science				
	and Communications		(4,900,000)	64,212,503	41,094,236
54	British Columbia Railway — Historic				
	Debt	70,000,000		70,000,000	70,000,000
	Statutory —				
	<i>Public Service Act</i> (R.S.B.C. 1979,				
	chap. 343, sec. 78) — Medical Ex-				
	penses, London, England		310	310	310
55	Voted Financing Transactions (Travel				
	Industry Development Subsidiary				
	Agreement)				
		138,270,929	(3,899,690)	134,371,239	111,246,407
	Special Account — North East Coal				
	Development — <i>Special Appropria-</i>				
	<i>tions Act</i> (S.B.C. 1982, chap. 40,				
	sec. 6)	2,646,500		2,646,500	1,050,010
		<u>140,917,429</u>	<u>(3,899,690)</u>	<u>137,017,739</u>	<u>112,296,417</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 52

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Industry and Small Business Development, including the minister's salary and expenses and those of the immediate staff.

Appropriations	Total of vote	Actual Expenditures
<u>158,426</u>		<u>151,861</u>
Group account classification		
Salaries		148,066
Supplies and services		<u>6,261</u>
		154,327
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,466</u>
		<u>151,861</u>

Vote 53

MINISTRY OPERATIONS

Description

This vote provides for executive direction, administrative services and the operating programs of the ministry.

- (a) *General Administration*—This sub-vote includes the deputy minister's office and provides for executive direction as well as financial, personnel, administrative and library services to the ministry.
- (b) *Central Statistics*—This sub-vote provides for statistical information and analytical support for the ministry, other agencies of the Province and in certain cases for the business community. It also provides for and coordinates data processing services for the ministry.
- (c) *Trade, Industry and Export Promotion*—This sub-vote provides funds to stimulate new business investment, and private sector capital formation, and to analyze and develop long-term trade policy. It also provides for ministerial and related staff travel outside Canada, trade missions, and general promotion for the export of British Columbia goods and services.
- (d) *Economic Development Policy*—This sub-vote provides policy and program proposals for the minister, ministry and cabinet. It also provides for industry and sector forecasts, and economic and policy analysis of major resource projects.
- (e) *Small Business and Regional Industrial Development*—This sub-vote provides for the design, negotiation, management, monitoring and evaluation of Federal-Provincial and joint government-industry economic development programs, assistance to the Province's independent business community, and evaluation of British Columbia related applications to the Federal Foreign Investment Review Agency (grants under the small manufacturers' development assistance program are not in addition to those provided for by Part I of the *Small Business Development Act*).
- (f) *Federal-Provincial Shared Cost Programs*—This sub-vote provides funding for economic development activities jointly funded by the Province of British Columbia and the Federal Government.
- (g) *Grants*—This sub-vote provides for financial assistance to specific industry sectors by funding Crown corporations, non-profit organizations and industry associations which encourage economic activity in the Province.
- (h) *North East Coal Development*—This sub-vote provides funds to British Columbia Hydro and Power Authority and to British Columbia Railway Company towards the development of North East Coal infrastructure.

Appropriations	Classification by sub-vote	Actual Expenditures
2,227,331	General Administration	1,981,811
1,723,818	Central Statistics	1,574,789
3,618,927	Trade, Industry and Export Promotion	2,970,517
1,426,557	Economic Development Policy	991,230
12,665,943	Small Business and Regional Industrial Development	11,952,045
19,745,296	Federal-Provincial Shared Cost Programs	15,275,159
2,910,250	Grants	2,495,767
19,894,381	North East Coal Development	3,852,918
<u>64,212,503</u>	Total of vote	<u>41,094,236</u>
68,112,503	Main Estimates	
1,000,000	Special Warrant No. 6	
(4,900,000)	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—transfer to Ministry of Universities, Science and Communications	
<u>64,212,503</u>		
Group account classification		
	Salaries	6,278,950
	Supplies and services	3,825,331
	Other expenditure	358,637
	Grants	30,732,079
		<u>41,194,997</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	100,761
		<u>41,094,236</u>

Vote 54**BRITISH COLUMBIA RAILWAY—HISTORIC DEBT***Description*

This vote provides funds to the British Columbia Railway Company to be applied to debt servicing costs of the company.

Appropriations		Actual Expenditures
<u>70,000,000</u>	Total of vote	<u>70,000,000</u>
Group account classification		
	Grants	<u>70,000,000</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations		Actual Expenditures
<u>310</u>	Medical expenses, London, England	<u>310</u>
Group account classification		
	Other expenditure	<u>310</u>

Vote 55**FINANCING TRANSACTIONS***Description*

This vote provides for the Provincial share of recoverable funding to develop the travel industry and tourism potential under the terms of the Federal/Provincial Travel Industry Development Subsidiary Agreement. Financing transactions under the Industrial Development Subsidiary Agreement (IDSA) are now made from the IDSA Special Purpose Loan Repayment Revolving Fund for 1983/84.

In previous years, the difference between estimated cash disbursements and receipts for the fiscal year has been voted. With the adoption of accrual accounting, these transactions are now recorded as a \$10 vote since all advances made during the fiscal year will be ultimately recovered in subsequent years.

Appropriations		Actual Expenditures
<u>10</u>	Total of vote (net of recoveries)	<u>0</u>
Group account classification		
	Other expenditure	126,700
	Recoveries — Federal Government	126,700
		<u>0</u>

Special Account

NORTH EAST COAL DEVELOPMENT — *SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 6)

Appropriations		Actual Expenditures
<u>2,646,500</u>	Total expenditure	<u>1,050,010</u>
Group account classification		
	Supplies and services	<u>1,050,010</u>



MINISTRY OF INTERGOVERNMENTAL RELATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
56	Minister's Office	117,775		117,775	112,085
57	Intergovernmental Relations	2,305,312		2,305,312	2,069,757
	Statutory —				
	Public Service Act (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Ex- penses, London, England		2,004	2,004	2,004
		<u>2,423,087</u>	<u>2,004</u>	<u>2,425,091</u>	<u>2,183,846</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 56**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Intergovernmental Relations, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>117,775</u>	Total of vote	<u>112,085</u>
Group account classification		
Salaries		105,440
Supplies and services		8,943
		<u>114,383</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		2,298
		<u>112,085</u>

INTERGOVERNMENTAL RELATIONS

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Vote 57

INTERGOVERNMENTAL RELATIONS

Description

This vote provides for the following operations of the ministry:

- (a) *Administration*—This sub-vote provides for the cost of administrative support and other services of the ministry and for the facilitation of the cabinet's committee system. It also provides for the coordination and development of policies, strategies and activities regarding the Province's relations with other governments, for the coordination and development of British Columbia's policies on proposals to reform federalism and includes estimates for the operation of B.C. House, Ottawa.
- (b) *B.C. House, London*—This sub-vote provides for the operation of the Office of the Agent General, including his salary and expenses and those of staff members as well as for the operation and maintenance of B.C. House in London and the provision of services to tenants.

Appropriations	Classification by sub-vote	Actual Expenditures
1,551,849	Administration.....	1,402,666
753,463	B.C. House, London.....	667,091
<u>2,305,312</u>	Total of vote.....	<u>2,069,757</u>
Group account classification		
	Salaries.....	1,446,425
	Supplies and services.....	632,914
	Other expenditure.....	50,139
	Grants.....	45,000
		<u>2,174,478</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	104,721
		<u>2,069,757</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations	Actual Expenditures
<u>2,004</u>	Medical expenses, London, England..... <u>2,004</u>
Group account classification	
	Other expenditure..... <u>2,004</u>

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Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
58	Minister's Office	182,042		182,042	177,061
59	Ministry Operations	56,023,326		56,023,326	49,431,653
60	Boards and Agencies	2,693,975			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))		18,936	2,712,911	2,712,911
		58,899,343	18,936	58,918,279	52,321,625

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 58

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Labour, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>182,042</u>	Total of vote	<u>177,061</u>

Group account classification

Salaries	162,421
Supplies and services	<u>14,640</u>
	<u>177,061</u>

Vote 59

MINISTRY OPERATIONS

Description

This vote provides for the administration of the following statutes: *Apprenticeship Act, Electrical Safety Act, Employment Standards Act, Essential Service Disputes Act, Factory Act, Gas Safety Act, Human Rights Code, Labour Code, Ministry of Labour Act, Power Engineers and Boiler and Pressure Vessel Safety Act, Refugee Settlement Act and Wage (Public Construction) Act.*

- (a) *Ministry Management*—This sub-vote provides for administrative, personnel, communications and systems services, as well as building occupancy costs. Building occupancy charges specifically related to Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act*.
- (b) *Women's Programs*—This sub-vote promotes the full participation of women in the labour force and includes opportunities in the public sector.
- (c) *Labour Relations and Compensation Advisory Services*—This sub-vote provides for mediation and arbitration services related to labour disputes, investigation of complaints filed by non-unionized employees, investigation and attempts to resolve allegations of discrimination and advice to employers and workers who are appealing through the Boards of Review, decisions made by the Worker's Compensation Board. This sub-vote also provides for liaison between the government and the construction industry.
- (d) *Employment Standards Branch*—This sub-vote provides for the administration of the *Employment Standards Act* and for support services to the Labour Relations Board.
- (e) *Human Rights Programs*—This sub-vote provides for the administration of the *Human Rights Code* (including the Human Rights Commission, the Human Rights Branch, and individually appointed Boards of Inquiry) by means of investigation and settlement of alleged discrimination, or if applicable, by appointment of Boards of Inquiry and through promotion of the principles of the Code.
- (f) *Safety Services*—This sub-vote provides for the establishment of safety standards and inspection services for electricity, natural gas, propane, boiler and pressure vessels, elevating devices, amusement rides, refrigerator systems and environmental conditions in factories and offices. The sub-vote also provides for the safety education programs.
- (g) *Employment Training Programs*—This sub-vote provides for programs for employment policy development, administration of employment programs, and planning and management of apprenticeship and industrial training. Provision is also made for Provincial programs pertaining to immigration matters, manpower advisory services and trade schools, and comprehensive and coordinated vocational rehabilitation services for disabled persons.

Appropriations	Classification by sub-vote	Actual Expenditures
6,837,003	Ministry Management (net of recoveries)	6,759,665
345,165	Women's Programs	403,011
1,373,408	Labour Relations and Compensation Advisory Services	1,317,939
3,516,744	Employment Standards Branch	3,389,676
1,245,128	Human Rights Programs	910,051
8,204,384	Safety Services	7,795,342
34,501,494	Employment Training Programs	28,855,969
<u>56,023,326</u>	Total of vote	<u>49,431,653</u>
Group account classification		
	Salaries	19,929,141
	Supplies and services	8,564,159
	Capital	193,859
	Other expenditure	517,182
	Transfer to Ministry of Education — Vote 24	12,883,534
	Grants	7,817,054
		<u>49,904,929</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	377,032
	Recoveries	
	Workers' Compensation Board	96,244
		<u>473,276</u>
		<u>49,431,653</u>

Vote 60

BOARDS AND AGENCIES

Description

This vote provides for the administration of the *Labour Code* by the Labour Relations Board and for the adjudication of matters referred to the Employment Standards Board pursuant to the *Employment Standards Act*. The Boards of Review, an appellate agency established under the *Workers Compensation Act*, reviews decisions made by the Workers' Compensation Board respecting workers. Funds expended by the Boards of Review are recoverable from the accident fund established pursuant to the *Workers Compensation Act*.

Appropriations		Actual Expenditures
	Classification by sub-vote	
2,619,894	Labour Relations Board.....	2,707,968
93,007	Employment Standards Board.....	4,943
10	Boards of Review (net of recoveries).....	0
<u>2,712,911</u>	Total of vote.....	<u>2,712,911</u>
2,693,975	Main Estimates	
18,936	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 23 (3))	
<u>2,712,911</u>		
	Group account classification	
	Salaries.....	2,867,211
	Supplies and services.....	979,212
	Other expenditure.....	65,102
		<u>3,911,525</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	5,452
	Recoveries	
	Workers' Compensation Board.....	<u>1,193,162</u>
		<u>1,198,614</u>
		<u>2,712,911</u>

MINISTRY OF LANDS, PARKS AND HOUSING

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
61	Minister's Office	176,639		176,639	129,708
62	Ministry Operations	63,038,679		63,038,679	59,198,623
63	Ministry Enterprises	10		10	
	Statutory —				
	<i>Financial Administration Act</i>				
	(S.B.C. 1981, chap. 15, sec. 22				
	(1) — Net of Recoveries				
	— Winter Cove				
	— Westminster Resources				
		63,215,328		63,215,328	59,328,331
	Special Accounts —				
	Crown Land — <i>Ministry of Lands,</i>				
	<i>Parks and Housing Act</i> (R.S.B.C.				
	1979, chap. 277, sec. 7)	16,700,000	6,278,761	22,978,761	22,978,761
	Provincial Home Acquisition —				
	<i>Home Conversion and Leasehold</i>				
	<i>Loan Act</i> (R.S.B.C. 1979, chap.				
	170, sec. 17) and <i>Home Purchase</i>				
	<i>Assistance Act</i> (R.S.B.C. 1979,				
	chap. 172, sec. 21)	18,000,000	8,048,047	26,048,047	26,048,047
	<i>University Endowment Land Act</i>				
	(R.S.B.C. 1979, chap. 420, sec.				
	3)	2,355,000		2,355,000	1,132,019
		<u>100,270,328</u>	<u>14,326,808</u>	<u>114,597,136</u>	<u>109,487,158</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 61**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Lands, Parks and Housing, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>176,639</u>	Total of vote	<u>129,708</u>
Group account classification		
Salaries		125,074
Supplies and services		<u>7,166</u>
		132,240
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>129,708</u>

Vote 62

MINISTRY OPERATIONS

Description

This vote provides for central ministry administration and support services and the development and management of policy and programs in support of the ministry's mandate of lands, parks, outdoor recreation and housing.

- (a) *Administration*—This sub-vote provides for the ministry executive; public information; legal, financial and personnel services; rental and maintenance of buildings and office accommodation occupied by the ministry; data processing and computer systems requirements; management of the ministry vehicle fleet and acquisition of vehicles; and supporting management systems for planning, monitoring, and controlling the ministry's financial, human and physical resources. Computer, consulting and building occupancy costs attributable to the Provincial Home Acquisition and Crown Land Accounts are recovered from those accounts.
- (b) *Lands and Housing*—This sub-vote provides for the management and allocation of Crown lands and the development and management of housing programs to serve British Columbians. The main activities are field and headquarters operations including the administration of the Provincial Home Acquisition Account and Crown Land Account; provision of grants and subsidies for the British Columbia Housing Management Commission and housing programs; and administration of the University Endowment Lands. Operating costs attributable to the Provincial Home Acquisition Account and Crown Land Account are recovered from these accounts. Other recoveries include fees, licences and ratepayer contributions from the University Endowment Lands; and revenue from sales and sundry items. The net operating cost of the University Endowment Lands is carried to the University Endowment Lands Administration Account.
- (c) *Parks and Outdoor Recreation*—This sub-vote provides for the maintenance and improvement of a high quality system of parks for the enjoyment and recreational use of all British Columbians and visitors and the coordination of policy and programs for outdoor recreation and outdoor recreation safety. Recoveries include sales of publications and sundry items.
- (d) *British Columbia Home Program*—This sub-vote provides for the interest cost on government borrowings undertaken to finance this program.

Appropriations	Classification by sub-vote	Actual Expenditures
7,802,225	Administration (net of recoveries)	7,662,816
21,548,245	Lands and Housing (net of recoveries)	19,935,147
26,688,209	Parks and Outdoor Recreation (net of recoveries)	25,671,893
7,000,000	British Columbia Home Program	5,928,767
<u>63,038,679</u>	Total of vote	<u>59,198,623</u>
Group account classification		
	Salaries	32,347,125
	Supplies and services	16,835,890
	Capital	1,853,212
	Other expenditure	200,145
	Transfer to Ministry of Finance — Vote 36	5,928,767
	Grants	16,925,087
		74,090,226
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	420,976
	Recoveries	
	Crown Land Account	11,684,745
	Provincial Home Acquisition Account	1,487,219
	UBC—Fire Protection	47,797
	Ambulance Services	55,270
	Other	36,577
		13,732,584
		60,357,642
	Less U.E.L. Receipts	
	Taxes	745,946
	Sales and Services	570,963
	Miscellaneous	11,336
		1,328,245
	Excess of Receipts over Disbursements credited to U.E.L. Account	<u>(169,226)</u>
		<u>1,159,019</u>
		<u>59,198,623</u>

Vote 63

MINISTRY ENTERPRISES

Description

This vote provides for the maintenance and operation of the University Endowment Lands Golf Course and park enterprises. The latter includes all park operations run on a cost recovery basis such as Manning Park Lodge, Gibsons Pass and Cypress Alpine Ski Areas. Funds expended by the government are recovered from operational revenues, including fees, licences, permits and concessions.

Appropriations		Actual Expenditures
	Classification by sub-vote	
5	University Endowment Lands Golf Course (net of recoveries)....	0
5	Park Enterprises (net of recoveries).....	0
10	Total of vote	0
	Group account classification	
	Salaries.....	870,726
	Supplies and services.....	415,889
	Capital.....	55,756
	Other expenditure.....	13,742
		1,356,113
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	4,475
	Recoveries	
	Sales.....	1,351,638
		1,356,113
		0

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
0	Winter Cove	0
	Group account classification	
	Salaries.....	22,053
	Supplies and services.....	10,362
	Capital.....	3,240
		35,655
	Less recoveries.....	35,655
		0

Statutory*FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))*

Appropriations		Actual Expenditures
0	Westmin Resources.....	0
	Group account classification	
	Salaries.....	39,270
	Supplies and services.....	58,490
	Capital.....	1,074
	Other expenditure.....	59
		98,893
	Less recoveries.....	98,893
		0

Special Account**CROWN LAND — MINISTRY OF LANDS, PARKS AND HOUSING ACT (R.S.B.C. 1979, chap. 277, sec. 7)**

Appropriations		Actual Expenditures
<u>22,978,761</u>	Total expenditure.....	<u>22,978,761</u>
16,700,000	Main Estimates	
6,278,761	Statutory— <i>Ministry of Lands, Parks and Housing Act</i> (R.S.B.C. 1979, chap. 277, sec. 7)	
<u>22,978,761</u>		

Group account classification	
Salaries.....	98,115
Supplies and services.....	242,236
Capital.....	40,851
Overhead costs transferred from Vote 62.....	11,684,745
Other expenditure.....	10,912,814
	<u>22,978,761</u>

Special Account**PROVINCIAL HOME ACQUISITION—HOME CONVERSION AND LEASEHOLD LOAN ACT (R.S.B.C. 1979, chap. 170, sec. 17) and HOME PURCHASE ASSISTANCE ACT (R.S.B.C. 1979, chap. 172, sec. 21)**

Appropriations		Actual Expenditures
<u>26,048,047</u>	Total expenditure.....	<u>26,048,047</u>
18,000,000	Main Estimates	
8,048,047	Statutory— <i>Home Conversion and Leasehold Loan Act</i> (R.S.B.C. 1979, chap. 170, sec. 17) and <i>Home Purchase Assistance Act</i> (R.S.B.C. 1979, chap. 172, sec. 21)	
<u>26,048,047</u>		

Group account classification	
Overhead costs transferred from Vote 62.....	1,487,219
Other expenditure.....	3,670,636
Grants.....	20,890,192
	<u>26,048,047</u>

Special Account**UNIVERSITY ENDOWMENT LAND ACT (R.S.B.C. 1979, chap. 420, sec. 3)**

Appropriations		Actual Expenditures
<u>2,355,000</u>	Total expenditure.....	<u>1,132,019</u>
Group account classification		
Other expenditure.....		<u>1,132,019</u>

MINISTRY OF MUNICIPAL AFFAIRS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations		Actual Expenditures
		Estimated	Other Authorizations	
		\$	\$	\$
64	Minister's Office	161,468		156,901
65	Operations and Administration	9,349,891		8,866,860
66	Municipal Revenue Sharing	210,000,000		210,000,000
		219,511,359		219,023,761
	Special Account — Downtown Re- vitalization — <i>Special Appropria- tions Act</i> (S.B.C. 1982, chap. 40, sec. 2)	1,405,000		584,691
		220,916,359		219,608,452

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 64

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Municipal Affairs, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>161,468</u>	Total of vote	<u>156,901</u>
Group account classification		
Salaries		148,384
Supplies and services		<u>8,517</u>
		<u>156,901</u>

Vote 65

OPERATIONS AND ADMINISTRATION

Description

This vote provides for executive direction and management of the ministry, as well as delivery of operational and statutory grant programs.

- (a) *General Administration*—This sub-vote provides for executive direction, as well as administrative services to operational programs of the ministry. Included in these functions are the Deputy Minister's Office; Inspector of Municipalities; policy research and development; legislative review; budget coordination; internal accounting and reporting; personnel administration; office management and accommodation; data processing services; and administration of the *Home Owner Grant Act*.
- (b) *Municipal Support Services*—This sub-vote provides for the review and monitoring of local government administrative, planning and financial practices and procedures, as well as advisory, administrative and technical support services to municipal officers and the Islands Trust. Included in these functions are municipal, financial and administrative services; compilation, recording and assessment of municipal and regional statistical and related information; advice and assistance in community and regional planning processes as they relate to local government; information and education services; administration of Provincial regulations governing building construction; the *Islands Trust Act* and the downtown revitalization program; investigations into local government issues; and, engineering analysis of local government water and sewage construction projects.
- (c) *Grants, Contributions and Subsidies*—This sub-vote provides for grants, contributions and subsidies to local governments. Included in this function are grants in aid of local services to Provincial property as provided under the *Municipal Aid Act*; police grants; and other general grants to assist local authorities in financing various projects and services.

Appropriations	Classification by sub-vote	Actual Expenditures
1,629,254	General Administration	1,748,851
2,695,637	Municipal Support Services	2,838,947
5,025,000	Grants, Contributions and Subsidies	4,279,062
2,500,000	—Local Services to Provincial Property	2,627,063
2,525,000	—General Grants	1,651,999
<u>9,349,891</u>	Total of vote	<u>8,866,860</u>
Group account classification		
	Salaries	3,398,567
	Supplies and services	1,176,984
	Other expenditure	87,760
	Grants	4,279,062
		<u>8,942,373</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee	
	Benefits	73,940
	Recoveries	
	Other	1,573
		<u>75,513</u>
		<u>8,866,860</u>

PROVINCE OF BRITISH COLUMBIA

Vote 66

MUNICIPAL REVENUE SHARING

Description

This vote provides for the transfer of funds to the revenue sharing fund in accordance with the provisions of the *Revenue Sharing Act*. Expenditures are made from the revenue sharing fund in respect of various grants and subsidies to municipalities and regional districts.

Appropriations		Actual Expenditures
<u>210,000,000</u>	Total of vote	<u>210,000,000</u>
Group account classification		
	Transfer to Revenue Sharing Fund	<u>210,000,000</u>

Special AccountDOWNTOWN REVITALIZATION—*SPECIAL APPROPRIATIONS ACT* (S.B.C. 1982, chap. 40, sec. 2)

Appropriations		Actual Expenditures
<u>1,405,000</u>	Total of vote	<u>584,691</u>
Group account classification		
	Grants	<u>584,691</u>

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations		Actual Expenditures
		Estimated	Other Authorizations	
		\$	\$	\$
67	Minister's Office	197,095		172,227
68	Provincial Secretary and Government Services	41,611,053		40,063,190
69	Government Information Services	17,861,018		13,704,565
70	Culture, Heritage and Recreation	17,843,737		17,201,643
71	Government Personnel, Pensions and Employee Benefits Administration	13,052,221		11,618,373
72	Pensions and Employee Benefits Con- tributions	167,183,000		165,518,708
	Statutory—			
	Public Sector Restraint Act (S.B.C. 1983, chap. 26, sec. 7 (6))		8,219	8,219
	Financial Administration Act (S.B.C. 1981, chap. 15, sec. 22 (1)) — Net of Recoveries			
	—Historic Site Survey			
	—Artifact Purchases			
	—Artifact Carving Purchases			
	—Public Archives Canada Film and Graphics			
	—British Columbia Heritage Trust Administration			
	—Public Library Books — Field			
	—Staff Training—Canada Heritage Information Network			
		257,748,124	8,219	248,286,925
	Special Accounts—			
	Barkerville Historic Park Develop- ment — Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 1)	526,000	305	526,305
	Provincial Computerization of Li- braries — Special Appropriations Act (S.B.C. 1982, chap. 40, sec. 7)	1,536,000		349,283
		259,810,124	8,524	249,162,513

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 67

MINISTER'S OFFICE

Description

This vote provides for the Office of the Provincial Secretary and Minister of Government Services, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>197,095</u>	Total of vote	<u>172,227</u>
Group account classification		
Salaries		165,346
Supplies and services		9,413
		174,759
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		2,532
		<u>172,227</u>

Vote 68

PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

Description

This vote provides for the administration of the *Ministry of Provincial Secretary and Government Services Act*, *Lottery Act*, *Queen's Printer Act*, *Election Act*, *Inquiry Act*, *Legislative Library Act*, *Document Disposal Act* and the provision of central services to government ministries, the executive council and the legislature.

- (a) *Administration and Support Services*—This sub-vote provides for ministry administration and program support to the executive and for the administration of Orders in Council, for official functions of the Provincial Secretary, for data processing, for building occupancy, for grants to non-profit associations, for the first citizens' fund and for a contingency for miscellaneous expenditures.
- (b) *Provincial Secretary*—Acting as secretariat to government, the Provincial Secretary funds the following specialized services to the executive and government:
 - (i) Protocol and Special Services—provides for the expenses of cabinet and its members, cabinet committees, ministerial and related staff travel within Canada, official ceremonies, government-hosted functions and for the costs associated with visiting dignitaries.
 - (ii) Government House—provides for the operation of Government House, including official functions held there, and for the office of the Lieutenant Governor.
 - (iii) British Columbia Lotteries—provides for the licensing of bingo and other forms of social gambling in the Province, for certain costs incurred in the administration of the Western Canada Lottery Foundation and Inter-provincial Lottery Corporation of British Columbia and for the administration of grants from the lottery fund, as authorized by the *Lottery Act*. All expenditures are recoverable from the Lottery Fund.
 - (iv) Provincial Elections—provides for the administration of Provincial elections, by-elections and plebiscites and for the compilation and maintenance of the voters list, as authorized by the *Election Act*.
- (c) *Government Services*—The sub-vote funds the following government services:
 - (i) Robson Square Media Centre—provides for space and facilities in Vancouver for public and government presentations.
 - (ii) Legislative Library—provides for library and research services primarily to members of the legislative assembly and government ministries. Recoveries are received from user charges.
 - (iii) Postal Branch—provides for government postal services.
 - (iv) Records Management Centre—provides for a centralized records management service to government ministries including technical microfilming advice and support.
 - (v) Insurance and Risk Management—provides for technical advice and support services to government ministries.
 - (vi) Legislative Building—provides for restoration and construction services to the legislative buildings as well as maintenance service to the legislative buildings and Government House.
 - (vii) Queen's Printer—provides for printing services and stationery supplies for all ministries and related organizations from which all expenditures are recoverable.

Appropriations	Classification by sub-vote	Actual Expenditures
12,600,961	Administration and Support Services	12,019,083
10,615,697	Provincial Secretary (net of recoveries).....	11,520,056
1,062,200	—Protocol and Special Services	863,883
278,100	—Government House	238,450
10	—British Columbia Lotteries	
9,275,387	—Provincial Elections	10,417,723
18,394,395	Government Services (net of recoveries).....	16,524,051
183,186	—Robson Square Media Centre	134,008
983,254	—Legislative Library	948,357
12,265,774	—Postal Branch	10,821,541
893,910	—Records Management Centre	623,014
50,000	—Insurance and Risk Management	5,786
4,018,261	—Legislative Building	3,963,021
10	—Queen's Printer	28,324
<u>41,611,053</u>	Total of vote	<u>40,063,190</u>

Vote 68—Continued

Group account classification	
Salaries.....	13,700,653
Supplies and services.....	47,577,582
Capital.....	40,804
Other expenditure.....	968,201
Grants.....	137,975
	<u>62,425,215</u>
Less Transfers	
Vote 72—Pre-retirement Leave and Employee Benefits.....	81,175
Recoveries	
Queen's Printer.....	21,100,471
Lottery Fund.....	1,176,670
Other.....	3,709
	<u>22,362,025</u>
	<u>40,063,190</u>

Vote 69

GOVERNMENT INFORMATION SERVICES

Description

This vote provides for the planning, coordination, and implementation of government communication policy and programs, general advertising and information services for all ministries, and for the operation of production centres for use by all ministries. A portion of the cost of production and advertising is recoverable from other ministries and special accounts and funds.

Appropriations		Actual Expenditures
<u>17,861,018</u>	Total of vote (net of recoveries).....	<u>13,704,565</u>
Group account classification		
Salaries.....		473,297
Supplies and services.....		13,338,861
Capital.....		13,740
Other expenditure.....		161
		<u>13,826,059</u>
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits.....	11,919	
Recoveries		
Government Production Centre.....	<u>109,575</u>	
		<u>121,494</u>
		<u>13,704,565</u>

Vote 70

CULTURE, HERITAGE AND RECREATION

Description

This vote provides for the delivery of government programs under the *Museum Act*, *Library Act*, and *Heritage Conservation Act*, and for the implementation of policies and programs in the areas of culture, multiculturalism, the arts and amateur sports and recreation.

- (a) *Provincial Museum*—Pursuant to the *Museum Act*, this sub-vote provides for increasing the knowledge of British Columbia's human and natural history through acquiring and caring for collections and communicating the knowledge gained to the general public.
- (b) *Provincial Archives*—This sub-vote provides for the acquisition and preservation of historical government and private documents, printed materials and other records such as photographs, paintings, prints and audio-visual recordings considered to be of permanent historical significance to the Province.
- (c) *Heritage Conservation*—This sub-vote provides for meeting the requirements of the *Heritage Conservation Act* through the protection, preservation and management of the Province's heritage resources including archaeological sites, heritage buildings and the administration of the British Columbia Heritage Trust.
- (d) *Recreation and Sport*—This sub-vote provides for implementation of government policies and services in the areas of amateur sport, recreation and physical fitness, advice and funding to amateur sport and recreation organizations, scholarships to individuals, operation of the British Columbia summer and winter games and administration of the physical fitness and amateur sports fund.
- (e) *Cultural Services*—This sub-vote provides for implementation of government policies and services in the performing arts, museums, art galleries and multiculturalism; funding and advice to arts and cultural organizations and individuals; management of the British Columbia art collection and administration of the British Columbia cultural fund.
- (f) *Library Services*—This sub-vote provides for administration of the *Library Act*, advice and funding to the Province's public library systems, direct library services to various areas of the Province and delivery of library services to special groups.

Appropriations	Classification by sub-vote	Actual Expenditures
4,595,400	Provincial Museum	4,499,061
1,444,896	Provincial Archives	1,329,895
1,766,221	Heritage Conservation	1,622,523
1,606,880	Recreation and Sport	1,507,270
906,330	Cultural Services	823,346
7,524,010	Library Services	7,419,548
<u>17,843,737</u>	Total of vote	<u>17,201,643</u>
Group account classification		
	Salaries	7,741,394
	Supplies and services	2,666,489
	Capital	100,943
	Other expenditure	92
	Grants	6,753,210
		<u>17,262,128</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	50,184
	Recoveries	
	Other	<u>10,301</u>
		<u>60,485</u>
		<u>17,201,643</u>

Vote 71 GOVERNMENT PERSONNEL, PENSIONS AND EMPLOYEE BENEFITS ADMINISTRATION*Description*

This vote provides for policy, administration and support services to government on personnel, pension, and employee benefit matters.

- (a) *Public Service Commission*—This sub-vote provides for planning, development, implementation and administration of personnel policies and programs including human resource planning, recruitment, selection and appointment of new employees; the promotion, demotion and transfer of employees within the public service and the placement of employees who are supernumerary, disabled or returning from long-term disability; the identification, design, development and delivery of staff development training and safety programs throughout the public service; and the investigation and hearing of appeals from appointments, management terminations and other complaints. A portion of the cost of delivering certain training courses is recovered from other ministries.
- (b) *Government Employee Relations Bureau*—This sub-vote provides for support to Treasury Board by developing personnel management policies and practices including the negotiation and administration of collective agreements on behalf of the government; establishing of rates of remuneration, fringe benefit policies, practices and administration; establishing and reviewing systems of job evaluation and classification in the government and determining the classification of all positions within government organization structures.
- (c) *Superannuation Commission*—This sub-vote provides for policy, administrative and support services for the administration of employee fringe benefits as authorized by the *Public Service Benefit Plan Act*, the *Public Service Act* and other statutes and for the operation of nine pension plans authorized by the following statutes or regulations:
- Pension (Public Service) Act;*
 - Pension (Municipal) Act;*
 - Pension (Teachers) Act;*
 - Pension (College) Act;*
 - Legislative Assembly Allowances and Pension Act;*
 - British Columbia Railway Company pension fund rules and regulations;
 - British Columbia Hydro and Power Authority pension fund regulations;
 - British Columbia Power Commission superannuation fund regulations;
 - Workers' Compensation Board superannuation fund plan.

Appropriations	Classification by sub-vote	Actual Expenditures
4,027,256	Public Service Commission (net of recoveries).....	3,752,107
3,992,569	Government Employee Relations Bureau.....	3,522,924
5,032,396	Superannuation Commission.....	4,343,342
<u>13,052,221</u>	Total of vote.....	<u>11,618,373</u>
Group account classification		
	Salaries.....	7,925,998
	Supplies and services.....	3,724,813
	Other expenditure.....	282,254
		<u>11,933,065</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits.....	313,573
	Recoveries.....	<u>1,119</u>
		<u>314,692</u>
		<u>11,618,373</u>

Vote 72

PENSIONS AND EMPLOYEE BENEFITS CONTRIBUTIONS

Description

This vote provides for the government cost of statutory and other employee fringe benefits.

(a) *Pension Contributions and Retirement Benefits*

- (i) Provincial Pension—provides for costs of employer contributions to the public service superannuation plan including related operations whose payrolls are administered by the central pay office of the government.
- (ii) Miscellaneous Statutory Items—provides for employer costs for minor statutory requirements such as payment in recognition of war service.
- (iii) Canada Pension—provides for employer costs of matching employee contributions to the Canada Pension Plan including related operations whose payrolls are administered by the central pay office of the government.
- (iv) Members of the Legislative Assembly Superannuation—provides for government contributions under the *Legislative Assembly Allowances and Pension Act*.
- (v) Death and Retiring Benefits—provides for payment of death benefits to nominated beneficiaries of participating pensioners, service gratuities upon death in service and pre-retirement leave and/or retirement allowances granted to eligible employees.

Recoveries are made from certain agencies whose payrolls are administered by the government.

(b) *Employee Health, Insurance and Other Benefits*

- (i) Extended Health and Dental—provides for employer costs for the extended health and dental plan.
- (ii) Group Insurance—provides for employer costs for the group life insurance plan.
- (iii) Medical Services Plan—provides for the payment by the employer of employee medical services plan premiums.
- (iv) Long-Term Disability—provides for employer contributions to the long-term disability plan.
- (v) Group Aviation Accident Insurance—provides for employer costs for group air travel insurance coverage.
- (vi) Unemployment Insurance—provides for employer costs for unemployment insurance premiums.
- (vii) Workers' Compensation—provides for employer costs for the assessment levied by the Workers' Compensation Board.
- (viii) Other Benefits—provides for the employer's cost in respect of benefits for licensed professional employees, management appointees and those other employees not covered by a collective agreement; settlement payments in respect of grievance arbitration, rights disputes, severance and other personnel related settlements agreed to by the bureau and the employer's cost share in respect of boards of arbitration.

Recoveries are made from agencies and corporations which participate in the employee health and insurance benefit plans, and in certain circumstances from employees.

Appropriations	Classification by sub-vote	Actual Expenditures
90,275,000	Pension Contributions and Retirement Benefits	
	(net of recoveries)	92,082,695
69,555,000	—Provincial Pension	70,537,337
500,000	—Miscellaneous Statutory Items	508,091
12,430,000	—Canada Pension	11,497,360
270,000	—Members of the Legislative Assembly	
	Superannuation	1,274,371
7,520,000	—Death and Retiring Benefits	8,265,536
76,908,000	Employee Health, Insurance and Other Benefits	
	(net of recoveries)	73,436,013
17,280,000	—Extended Health and Dental	16,601,319
3,755,000	—Group Insurance	3,707,254
10,843,000	—Medical Services Plan	11,147,245
5,820,000	—Long-Term Disability	3,696,190
140,000	—Group Aviation Accident Insurance	105,861
19,400,000	—Unemployment Insurance	20,755,261
7,440,000	—Workers' Compensation	7,299,562
12,230,000	—Other Benefits	10,123,321
<u>167,183,000</u>	Total of Vote	<u>165,518,708</u>

Vote 72—Continued

Group account classification	
Salary transfers — retiring allowances and pre-retirement leave	1,774,078
Employee benefits for management and professional employees	8,591,508
Other expenditure	163,093,459
	<u>173,459,045</u>
Less recoveries	
Provincial Pension Plan	808,581
Canada Pension Plan	235,499
Extended Health and Dental Plan	4,239,445
Group Insurance	1,416,385
Medical Services Plan	548,385
Long-Term Disability	199,159
Unemployment Insurance	419,562
Death and Retiring Benefits	73,321
	<u>7,940,337</u>
	<u>165,518,708</u>

Statutory

PUBLIC SECTOR RESTRAINT ACT (S.B.C. 1983, chap. 26, sec. 7 (6))

Appropriations		Actual Expenditures
<u>8,219</u>	Review panel costs	<u>8,219</u>
Group account classification		
	Supplies and services	<u>8,219</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Historic Site Survey	<u>0</u>
Group account classification		
	Supplies and services	19,551
	Less recoveries	19,551
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Artifact Purchases	<u>0</u>
Group account classification		
	Supplies and services	9,921
	Less recoveries	9,921
		<u>0</u>

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Artifact Carving Purchases	<u>0</u>
Group account classification		
Supplies and services	28,391	
Less recoveries	28,391	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Public Archives Canada Film and Graphics	<u>0</u>
Group account classification		
Supplies and services	10,000	
Less recoveries	10,000	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	British Columbia Heritage Trust Administration	<u>0</u>
Group account classification		
Salaries	29,109	
Supplies and services	5,496	
	34,605	
Less recoveries	34,605	
	<u>0</u>	

Statutory

FINANCIAL ADMINISTRATION ACT (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations		Actual Expenditures
<u>0</u>	Public Library Books—Field	<u>0</u>
Group account classification		
Supplies and services	43,590	
Less recoveries	43,590	
	<u>0</u>	

PROVINCE OF BRITISH COLUMBIA

Statutory*FINANCIAL ADMINISTRATION ACT* (S.B.C. 1981, chap. 15, sec. 22 (1))

Appropriations	Actual Expenditures
<u>0</u>	
Staff Training—Canadian Heritage Information Network	<u>0</u>
Group account classification	
Supplies and services	854
Less recoveries	<u>854</u>
	<u>0</u>

Special AccountBARKERVILLE HISTORIC PARK DEVELOPMENT
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 1)

Appropriations	Actual Expenditures
<u>526,305</u>	
Total expenditure	<u>526,305</u>
526,000 Main Estimates	
305 Statutory— <i>Special Appropriations Act</i> (S.B.C. 1982, chap. 40, sec. 1)	
<u>526,305</u>	
Group account classification	
Salaries	183,386
Supplies and services	336,640
Capital	6,192
Other expenditure	<u>87</u>
	<u>526,305</u>

Special AccountPROVINCIAL COMPUTERIZATION OF LIBRARIES
SPECIAL APPROPRIATIONS ACT (S.B.C. 1982, chap. 40, sec. 7)

Appropriations	Actual Expenditures
<u>1,536,000</u>	
Total expenditure	<u>349,283</u>
Group account classification	
Grants	<u>349,283</u>

MINISTRY OF TOURISM

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
73	Minister's Office	132,564		132,564	130,524
74	Operations Services	3,811,088			
	Statutory — <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))		335,380	4,146,468	4,146,468
75	Marketing Services	1,998,434		1,998,434	1,682,644
	Statutory — <i>Public Service Act</i> (R.S.B.C. 1979, chap. 343, sec. 78) — Medical Expenses, London, England and California, U.S.A.		23,709	23,709	23,709
		<u>5,942,086</u>	<u>359,089</u>	<u>6,301,175</u>	<u>5,983,345</u>

**DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS**

Vote 73**MINISTER'S OFFICE***Description*

This vote provides for the Office of the Minister of Tourism, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>132,564</u>	Total of vote	<u>130,524</u>
Group account classification		
Salaries		125,533
Supplies and services		<u>7,253</u>
		132,786
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,262</u>
		<u>130,524</u>

Vote 74

OPERATIONS SERVICES

Description

This vote provides for executive, administrative and planning direction for the ministry through the following sub-votes: deputy minister's office; operations administration; finance, administration and personnel services; and policy, development and planning. The vote also provides for the following operating programs:

- (a) *Visitor Services and Ministry Publications*—This sub-vote provides for visitor reception and information facilities located at Provincial entry points to encourage the travelling public to extend their stay and return to the Province, improvement in accommodation standards through the voluntary inspection of accommodation facilities, publishing of the *Tourism Accommodation Directory*, warehousing and distribution of ministry brochures and literature, administration of regional contributing grants and encouragement of industry development through liaison with the private sector. This sub-vote also provides for the circulation and distribution of the *Beautiful British Columbia* magazine and other ministry publications, and the administration of revenue generated from magazine sales which are recovered to this sub-vote.
- (b) *Educational Services*—This sub-vote provides for training services to operators and employees in the travel industry through ministry sponsored and implemented courses such as the hospitality training program, travel counselling course, and ski industry awareness program.
- (c) *Royal Hudson Steam Train*—This sub-vote provides for the operations of the Royal Hudson Steam Train. Recoveries are received from the revenue generated by train operations.
- (d) *Regional Contributing Grants*—This sub-vote provides for financial assistance to the regional tourist associations in the Province to facilitate the organization, coordination and promotion of regional and community attractions and events.

Appropriations	Classification by sub-vote	Actual Expenditures
101,329	Deputy Minister's Office	103,291
73,237	Operations Administration	84,752
1,187,022	Finance, Administration and Personnel Services	1,150,336
451,107	Policy, Development and Planning	270,785
335,390	Visitor Services and Ministry Publications (net of recoveries)	392,593
230,045	Educational Services	223,713
1,048,338	Royal Hudson Steam Train (net of recoveries)	1,204,823
720,000	Regional Contributing Grants	716,175
<u>4,146,468</u>	Total of vote	<u>4,146,468</u>
3,811,088	Main Estimates	
335,380	Statutory— <i>Financial Administration Act</i> (S.B.C. 1981, chap. 15, sec. 20 (3))	
<u>4,146,468</u>		
	Group account classification	
	Salaries	1,930,507
	Supplies and services	3,332,573
	Other expenditure	18,108
	Grants	716,175
		<u>5,997,363</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	43,769
	Recoveries	
	<i>Beautiful British Columbia</i> magazine	1,359,295
	Royal Hudson Steam Train	447,036
	Other	795
		<u>1,850,895</u>
		<u>4,146,468</u>

Vote 75

MARKETING SERVICES

Description

This vote provides for the marketing and promotion of the Province as a tourist destination.

- (a) *Marketing Administration*—This sub-vote provides for executive and administrative direction.
- (b) *Marketing*—This sub-vote provides for special promotional programs in the area of consumer marketing. These programs include special events and attractions, together with major promotional requirements.
- (c) *Market Development*—This sub-vote provides for ongoing travel promotions both in British Columbia and world markets. Programs include the promotion of conventions, winter ski development and other related functions, including the operation of offices located outside of Canada.
- (d) *Film Promotion*—This sub-vote provides for the marketing of British Columbia as a location for the production of television commercials and movies and full length feature movies.
- (e) *Special Services*—This sub-vote provides for the editorial content and format of the *Beautiful British Columbia* magazine and other ministry publications and the production of all still and motion picture photography in the ministry, including photographic processing and printing laboratory services.
- (f) *Information Services*—This sub-vote provides for the coordination of ministry news releases, speeches, reports and newsletters.

Appropriations	Classification by sub-vote	Actual Expenditures
71,020	Marketing Administration	27,670
101,840	Marketing	85,013
1,002,977	Market Development	873,148
131,615	Film Promotion	118,033
574,330	Special Services	493,112
116,652	Information Services	85,668
<u>1,998,434</u>	Total of vote	<u>1,682,644</u>
Group account classification		
	Salaries	974,432
	Supplies and services	676,038
	Other expenditure	42,963
		<u>1,693,433</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee	
	Benefits	10,609
	Recoveries	
	Other	180
		<u>10,789</u>
		<u>1,682,644</u>

Statutory

PUBLIC SERVICE ACT (R.S.B.C. 1979, chap. 343, sec. 78)

Appropriations	Actual Expenditures
<u>23,709</u>	Medical expenses—London, England and California, U.S.A. <u>23,709</u>
Group account classification	
	Other expenditure
	<u>23,709</u>

MINISTRY OF TRANSPORTATION AND HIGHWAYS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
76	Minister's Office	200,936		200,936	162,650
77	Administration and Services Department	9,035,729		9,035,729	8,121,227
78	Highway Operations Department	468,289,850		468,289,850	463,864,022
79	Hydro Development — Highways	10		10	
80	Motor Vehicle Department	25,400,685		25,400,685	25,294,846
81	Motor Carrier Commission and Branch	1,258,273		1,258,273	1,113,848
82	Transportation Policy Department	5,721,481		5,721,481	4,275,816
83	Air Services Branch	4,385,176		4,385,176	4,047,690
84	Crown Corporation Assistance	54,822,700		54,822,700	54,821,332
		<u>569,114,840</u>	<u></u>	<u>569,114,840</u>	<u>561,701,431</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 76

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Transportation and Highways, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>200,936</u>	Total of vote	<u>162,650</u>
Group account classification		
Salaries		157,478
Supplies and services		<u>7,704</u>
		165,182
Less Transfers		
Vote 72—Pre-retirement Leave and Employee Benefits		<u>2,532</u>
		<u>162,650</u>

Vote 77

ADMINISTRATION AND SERVICES DEPARTMENT

Description

This vote provides for the executive direction of the ministry, including the offices of the deputy minister and two assistant deputy ministers, and for the administrative and support services to the operational, planning and research program, including the management of the ministry's resources.

Appropriations		Actual Expenditures
	Classification by sub-vote	
8,076,888	General Administration—Highways	7,175,710
958,841	General Administration—Transportation	945,517
<u>9,035,729</u>	Total of vote	<u>8,121,227</u>
	Group account classification	
	Salaries	4,138,912
	Supplies and services	4,023,336
	Capital	42,156
	Other expenditure	10,013
		<u>8,214,417</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	93,190
		<u>8,121,227</u>

Vote 78

HIGHWAY OPERATIONS DEPARTMENT

Description

This vote provides for the year-round maintenance and operation of the existing highway and ferry system, and for the development and expansion of the system to meet transportation needs of industry and the general public.

- (a) *Highway Maintenance*—This sub-vote provides for the maintenance and operation of highways and roads, bridge structures, ferry routes, ferry landings, and tunnels; equipment operation and replacement; winter maintenance involving snow and ice removal; and the payment of grants, contributions and subsidies. This sub-vote also includes recoveries from the British Columbia Ferry Corporation for repairs to docks and other installations and vehicle maintenance.
- (b) *Highway Construction and Improvements*—This sub-vote provides for the development, improvement and expansion of the highway and ferry system including planning, engineering, design, survey, construction, reconstruction, rights-of-way acquisition and property purchase, and paving, all relating to Provincial highways, roads, bridges, ferries, ferry landings, and tunnels. It provides for the purchase of equipment and machinery, and payment of authorized grants and contributions to other jurisdictions including those in connection with their highway systems. This sub-vote also includes recoveries from shared programs with the Federal Government on railway crossings, as well as North East Coal grade construction done in conjunction with the British Columbia Railway Company.

Appropriations	Classification by sub-vote	Actual Expenditures
220,034,448	Highway Maintenance (net of recoveries).....	220,725,017
178,612,056	—Road Maintenance.....	180,181,461
9,521,826	—Bridge Maintenance.....	9,272,096
31,900,566	—Ferries Maintenance and Operations.....	31,271,460
248,255,402	Highway Construction and Improvements (net of recoveries)...	243,139,005
100,177,778	—Roads.....	111,013,798
63,296,618	—Bridges and Ferry Landings.....	23,995,382
2,592,374	—Ferries Construction and Improvement..	350,777
39,524,687	—Paving.....	40,656,320
26,736,660	—Planning and Engineering Services.....	27,840,552
12,981,686	—Property Acquisition.....	36,519,958
2,945,599	—Municipal Grants and Contributions.....	2,762,218
<u>468,289,850</u>	Total of vote	<u>463,864,022</u>
Group account classification		
Salaries.....		153,308,217
Supplies and services.....		208,743,438
Capital.....		104,579,474
Other expenditure.....		250,389
Grants.....		<u>4,787,064</u>
		471,668,582
Less Transfers		
Vote 72—Pre-retirement Leave and Employee		
Benefits.....	1,149,567	
Recoveries		
Federal Government.....	3,927,305	
British Columbia Ferry Corporation.....	2,481,683	
British Columbia Buildings Corporation.....	40,573	
British Columbia Railway.....	5,001	
Miscellaneous.....	<u>200,431</u>	
		7,804,560
		<u>463,864,022</u>

TRANSPORTATION AND HIGHWAYS

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Vote 79

HYDRO DEVELOPMENT—HIGHWAYS

Description

This vote provides for the relocation and/or reconstruction of Provincial highways, caused by the construction of British Columbia Hydro and Power Authority dams. All costs resulting from highway relocation or reconstruction are recovered from the British Columbia Hydro and Power Authority.

Appropriations	Classification by sub-vote	Actual Expenditures
6,396,164	Hydro Development—Highway Construction	5,935,573
(6,396,154)	Recoveries from British Columbia Hydro and Power Authority ..	(5,935,573)
<u>10</u>	Total of vote	<u>0</u>
Group account classification		
	Salaries	494,449
	Supplies and services	826,144
	Capital	4,614,980
		<u>5,935,573</u>
	Less Recoveries	
	British Columbia Hydro and Power Authority	5,935,573
		<u>0</u>

Vote 80

MOTOR VEHICLE DEPARTMENT

Description

This vote provides for the administration of the laws, regulations, and policies governing the operation of motor vehicles and industrial equipment in accordance with provisions of the *Motor Vehicle Act*, *Commercial Transport Act*, *Motor Vehicle (All Terrain) Act* and *Highway (Industrial) Act* and accompanying regulations.

- (a) *Administration and Safety Branch*—This sub-vote provides for the offices of the Superintendent of Motor Vehicles and branch directors, for the provision of coordinated direction for the motor vehicle department, and for planning, development and implementation of related policies and procedures including effective road user safety programs.
- (b) *Vehicle and Drivers Licensing Branch*—This sub-vote provides for the registration and licensing of motor vehicles operating on public highways and roads and includes the issuance of automobile insurance policies for the Insurance Corporation of British Columbia, and the licensing of persons to operate motor vehicles on public highways and roads. The latter includes the monitoring of driving records, the determination of the ability and fitness of persons to operate motor vehicles and the collection of revenue resulting from the issuance of licences and permits.
- (c) *Standards and Compliance Branch*—This sub-vote provides for the development and implementation of industrial road safety programs, the establishment of industrial equipment standards and standards of maintenance, and operator licensing practices and procedures as specified by the *Highway (Industrial) Act*. This sub-vote also provides for the inspection of motor vehicles under the *Motor Vehicle Act*, the monitoring of all commercial vehicle routes involving load measurement and weighing, the issuance of permits, traffic tickets and warnings, and the collection of revenue resulting from the issuance of permits.

Appropriations

1,016,017
17,355,902
7,028,766
<u>25,400,685</u>

Classification by sub-vote

Administration and Safety Branch	1,058,452
Vehicle and Drivers Licensing Branch	16,694,603
Standards and Compliance Branch	7,541,791

Total of vote

25,294,846

Actual Expenditures

Group account classification

Salaries	14,757,283
Supplies and services	9,984,629
Capital	61,825
Other expenditure	152,653
Grants	433,314

25,389,704

Less Transfers

Vote 72—Pre-retirement Leave and Employee Benefits	94,858
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25,294,846

Vote 81

MOTOR CARRIER COMMISSION AND BRANCH

Description

This vote provides for the regulation of the motor carrier industry through hearings, inspections and licensing procedures.

- (a) *Motor Carrier Commission*—This sub-vote makes provision for the regulation of the motor carrier industry intra-provincially by a Provincial board pursuant to the *Motor Carrier Act*, and extra-provincially by membership on a federal board pursuant to the *Motor Vehicle Transport Act (Canada)*.
- (b) *Motor Carrier Branch*—This sub-vote provides for investigations into the licensing of the commercial motor carrier industry in the for-hire transportation of freight and passengers. It provides for examination of schedules of rates charged by carriers as well as time schedules and the collection of revenue resulting from the issuance of licences. It also provides for recommendations to the Motor Carrier Commission and the implementation of decisions made by the commission with respect to such applications, and for the safety inspections of public passenger vehicles.

Appropriations	Classification by sub-vote	Actual Expenditures
216,895	Motor Carrier Commission	175,297
<u>1,041,378</u>	Motor Carrier Branch	<u>938,551</u>
<u>1,258,273</u>	Total of vote	<u>1,113,848</u>
Group account classification		
	Salaries	796,251
	Supplies and services	317,587
	Other expenditure	<u>10</u>
		<u>1,113,848</u>

Vote 82

TRANSPORTATION POLICY DEPARTMENT

Description

This vote provides for the development, evaluation and implementation of transportation policy in the marine, air, rail and other surface systems. It also provides for regulatory activity under the *Pipeline Act* and *Railway Act*.

- (a) *Administration*—This sub-vote provides for the Office of the Assistant Deputy Minister of Transportation Policy and the support staff.
- (b) *Transportation Policy Analysis Branch*—This sub-vote provides for the development of a comprehensive Provincial policy, including consideration of the transportation services of the British Columbia Ferry Corporation and British Columbia Railway Company. This sub-vote also funds the air transport assistance program which provides grants to communities to develop local airport facilities.
- (c) *Engineering Inspection Branch*—This sub-vote provides for regulatory activity, such as monitoring of construction, final inspections, annual inspection or certification of industrial projects under the *Railway Act* and *Pipeline Act*. The branch examines and certifies operating personnel for railway and aerial tramways.

Appropriations	Classification by sub-vote	Actual Expenditures
293,109	Administration.....	288,794
3,831,784	Transportation Policy Analysis Branch.....	2,645,815
1,596,588	Engineering Inspection Branch.....	1,341,207
<u>5,721,481</u>	Total of vote.....	<u>4,275,816</u>
Group account classification		
	Salaries.....	1,504,918
	Supplies and services.....	743,145
	Capital.....	1,064
	Other expenditure.....	59,600
	Grants.....	1,979,940
		<u>4,288,667</u>
	Less Transfers	
	Vote 39—Salary Adjustments.....	1,220
	Vote 72—Pre-retirement Leave and Employee Benefits.....	11,631
		<u>12,851</u>
		<u>4,275,816</u>

Vote 83

AIR SERVICES BRANCH

Description

This vote provides for the air services requirements of the Provincial Government including the acquisition and maintenance of aircraft, air and ground crews and other related operational and administrative costs. This vote includes recoveries from other ministries for staff travelling on government aircraft.

Appropriations	Total of vote	Actual Expenditures
<u>4,385,176</u>		<u>4,047,690</u>
Group account classification		
	Salaries.....	1,694,794
	Supplies and services.....	2,687,971
	Capital.....	25,236
	Other expenditure.....	71
		<u>4,408,072</u>
	Less Recoveries	
	Ministries.....	360,382
		<u>4,047,690</u>

Vote 84**CROWN CORPORATION ASSISTANCE***Description*

This vote provides for the payment of a subsidy to the British Columbia Ferry Corporation and grants to the British Columbia Railway Company.

- (a) *British Columbia Ferry Corporation*—This sub-vote provides for payment of a subsidy to the British Columbia Ferry Corporation and for lease payments and related administrative costs for ferries leased to and operated by the corporation.
- (b) *British Columbia Railway Company*—This sub-vote provides for grants to the British Columbia Railway Company to compensate the railway for the operating loss on government mandated services.

Appropriations		Actual Expenditures
	Classification by sub-vote	
47,822,700	British Columbia Ferry Corporation	47,821,332
<u>7,000,000</u>	British Columbia Railway Company	<u>7,000,000</u>
<u>54,822,700</u>	Total of vote	<u>54,821,332</u>
	Group account classification	
	Supplies and services	4,821,332
	Grants	<u>50,000,000</u>
		<u>54,821,332</u>

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
85	Minister's Office	119,840		119,840	110,421
86	Ministry Operations	8,641,343			
	Statutory — <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83) — Transfer from Ministry of Industry and Small Business Development		4,900,000	13,541,343	10,372,005
87	Government Telecommunications Serv- ices	27,226,886		27,226,886	26,781,493
88	Universities	353,394,486		353,394,486	349,542,574
	Statutory — <i>University of Victoria Special Appro- priation Act, 1984 (S.B.C. 1984, chap. 2, sec. 1)</i>		16,000,000	16,000,000	16,000,000
		<u>389,382,555</u>	<u>20,900,000</u>	<u>410,282,555</u>	<u>402,806,493</u>

DETAILS OF EXPENDITURES BY APPROPRIATIONS AND ACTIVITIES,
AND BY STANDARD EXPENDITURE CLASSIFICATIONS

Vote 85

MINISTER'S OFFICE

Description

This vote provides for the Office of the Minister of Universities, Science and Communications, including the minister's salary and expenses and those of the immediate staff.

Appropriations		Actual Expenditures
<u>119,840</u>	Total of vote	<u>110,421</u>
Group account classification		
Salaries.....		103,708
Supplies and services.....		<u>6,713</u>
		<u>110,421</u>

Vote 66

MINISTRY OPERATIONS

Description

This vote provides for the central direction, administration and operations of the ministry.

- (a) *Administration and Support*—This sub-vote provides for direction and development of ministry programs and services, as well as administrative support and management services to the ministry operations. It also provides for payments to the British Columbia Buildings Corporation for rental and maintenance of buildings and offices occupied by the ministry and for payments to the British Columbia Systems Corporation for data processing services and management consulting services.
- (b) *Science and Technology Programs*—This sub-vote provides for grants for scientific research and technological development and supports initiatives encouraging the attraction and growth of high technology industries.
- (c) *Metric Conversion and Standards*—This sub-vote provides for the coordination of metric conversion information and technical information on industrial standards for industry, business and government in British Columbia.
- (d) *Communications Programs*—This sub-vote provides for the technical expertise required to assist government in developing and improving communications systems in British Columbia.

Appropriations	Classification by sub-vote	Actual Expenditures
1,459,363	Administration and Support	1,246,836
11,435,372	Science and Technology Programs	8,480,572
207,456	Metric Conversion and Standards	202,917
439,152	Communications Programs	441,680
<u>13,541,343</u>	Total of vote	<u>10,372,005</u>
8,641,343	Main Estimates	
4,900,000	Statutory— <i>Constitution Act</i> (R.S.B.C. 1979, chap. 62, sec. 14, O.I.C. 1677/83)—transfer from Ministry of Industry and Small Business Development.	
<u>13,541,343</u>		
	Group account classification	
	Salaries	1,267,641
	Supplies and services	621,481
	Other expenditure	53,058
	Grants	8,480,572
		<u>10,422,752</u>
	Less Transfers	
	Vote 72—Pre-retirement Leave and Employee Benefits	50,747
		<u>10,372,005</u>

Vote 87

GOVERNMENT TELECOMMUNICATION SERVICES

Description

This vote provides for the operation of the government telecommunication network which serves all government ministries and certain Crown corporations. It also provides for technical assistance in engineering and telecommunication equipment selection.

- (a) *Telecommunication Charges to Government*—This sub-vote provides for the rental and operation of telecommunication systems required by government ministries and certain Crown corporations and agencies. Recoveries are for hardware changes requested by ministries and for all telecommunication charges incurred by certain Crown corporations.
- (b) *Telecommunication Services*—This sub-vote provides for the operation of telecommunication administrative offices, switchboards in Victoria, Vancouver, Kamloops and Prince George, and specialized services relating to radio, data, audio and visual communication.

Appropriations	Classification by sub-vote	Actual Expenditures
25,105,000	Telecommunication Charges to Government (net of recoveries) ..	24,691,012
2,121,886	Telecommunication Services	2,090,481
<u>27,226,886</u>	Total of vote	<u>26,781,493</u>
Group account classification		
	Salaries	1,824,829
	Supplies and services	29,127,012
	Capital	39,455
	Other expenditure	35
		<u>30,991,331</u>
Less Transfers		
	Vote 72—Pre-retirement Leave and Employee Benefits	12,023
Recoveries		
	Crown corporations and agencies	3,394,692
	Ministries	803,123
		<u>4,209,838</u>
		<u>26,781,493</u>

Vote 88

UNIVERSITIES

Description

This vote provides for the operation of the Universities Council, for grants relating to the operating and capital support programs of the universities and other institutions, for development of university programs in non-metropolitan areas of British Columbia and the delivery system to support them, and for the Knowledge Network of the West. It also provides funds for financial aid to students.

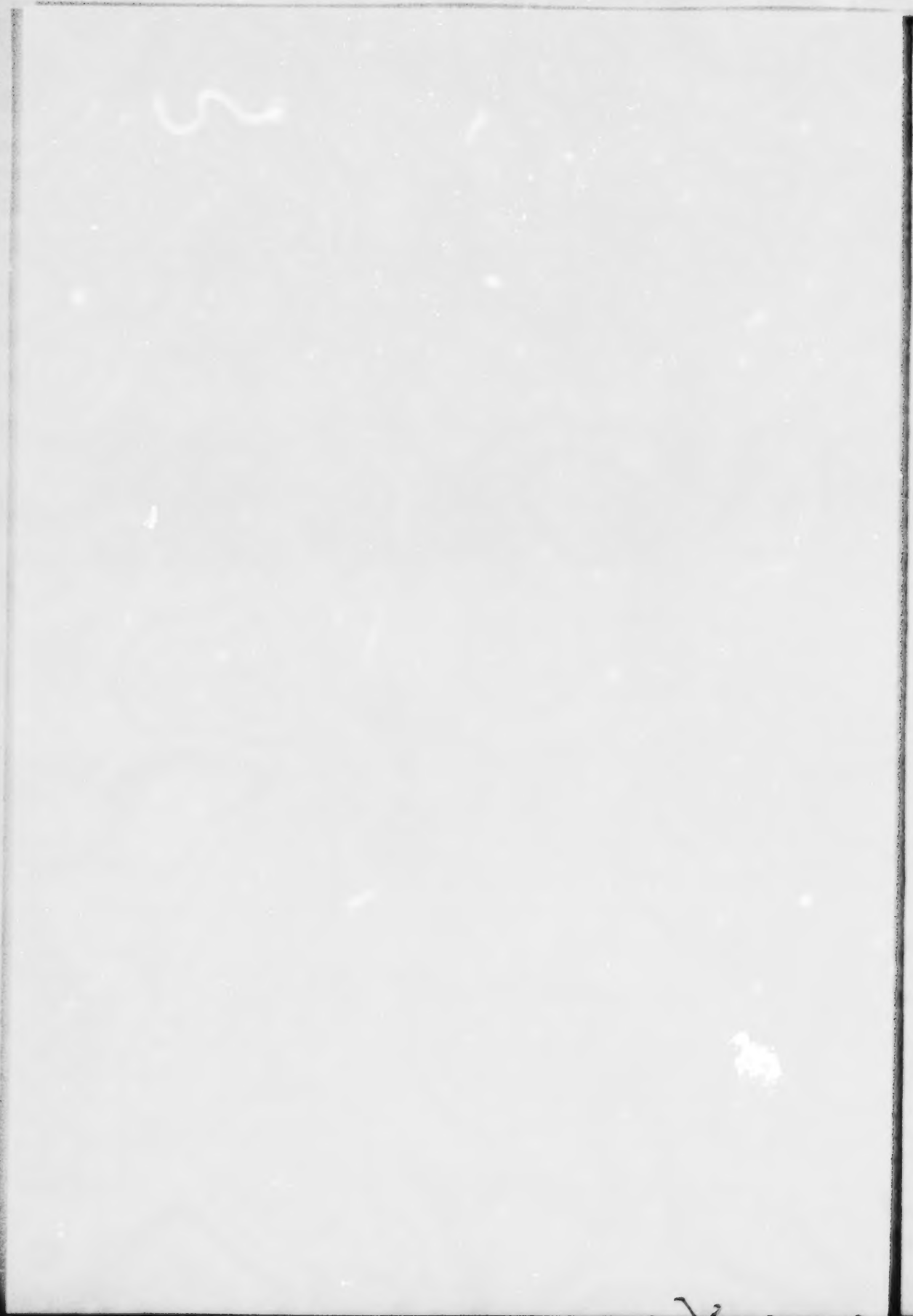
- (a) *Universities Council of British Columbia*—This sub-vote provides for funds for the operational expenses of the Universities Council. The council is appointed by cabinet as its advisor on universities affairs. This independent Crown agency serves as an intermediary between British Columbia's three public universities and the Provincial Government.
- (b) *University Operating Grants Program*—This sub-vote provides funds for the operation of the three Provincial universities including instruction, research support services, student services and administration. These grants are allocated to the three universities by the Universities Council based on its formula which takes into consideration the size of the institution, and student enrolment mix by year and type of course.
- (c) *Operating Grants (Other)*—This sub-vote provides for the development of university programs in non-metropolitan areas of British Columbia and provides for extension and other university programs requiring specialized funding.
- (d) *Capital Support Program*—This sub-vote provides for the construction of new buildings, maintenance to existing facilities, and the purchase of major equipment items for the three universities. Payments for interest and sinking fund provisions are made to the universities to meet the repayment schedule with the British Columbia Educational Institutions Capital Financing Authority. Payments are also made to support debt servicing for short-term borrowing costs.
- (e) *Student Financial Aid*—This sub-vote provides funds to assist persons in need, in pursuing a post-secondary education. The amount voted is transferred to the Ministry of Education, which administers the program.

Appropriations		Actual Expenditures
	Classification by sub-vote	
566,000	Universities Council of British Columbia	566,000
300,993,292	University Operating Grants Program	300,993,292
13,752,708	Operating Grants (Other)	12,268,357
28,738,486	Capital Support Program	27,341,625
9,344,000	Student Financial Aid	8,373,300
<u>353,394,486</u>	Total of vote	<u>349,542,574</u>
	Group account classification	
	Transfer to Ministry of Education — Vote 24	8,373,300
	Grants	<u>341,169,274</u>
		<u>349,542,574</u>

Statutory

UNIVERSITY OF VICTORIA SPECIAL APPROPRIATION ACT 1984 (S.B.C. 1984, chap. 2, sec. 1)

Appropriations		Actual Expenditures
<u>16,000,000</u>	Science and electrical engineering facility	<u>16,000,000</u>
	Group account classification	
	Grants	<u>16,000,000</u>



STATUTORY APPROPRIATIONS

Summary of Expenditure by Appropriation

Vote No.	Description	Total Appropriations			Actual Expenditures
		Estimated	Other Authorizations	Total	
		\$	\$	\$	\$
	<i>Employment Development Act (S.B.C. 1983, chap. 15, sec. 1).....</i>	245,000,000		245,000,000	239,810,142
	<i>Medical Services Act (R.S.B.C. 1979, chap. 255, sec. 12).....</i>		130,054,986	130,054,986	130,054,986
		<u>245,000,000</u>	<u>130,054,986</u>	<u>375,054,986</u>	<u>369,865,128</u>

STATUTORY APPROPRIATIONS

EMPLOYMENT DEVELOPMENT ACT (S.B.C. 1983, chap. 15, sec. 1)

EMPLOYMENT DEVELOPMENT ACCOUNT

Appropriations		Actual Expenditures
A. Special Initiatives		
	Ministry of Energy, Mines and Petroleum Resources	
	— Natural Gas Extension Project	320,123
	Ministry of Forests	
	— Employment Bridging Assistance Program — EBAP (net of recoveries)	2,477,028
	— Incremental Planting	146
	— Mechanized Site Preparation	1,477,486
	— Seed Orchard Production	22,368
	Ministry of Labour	
	— Tourism	579,955
	— Museums	252,766
	— Farm	1,781,246
	— Business	5,576,434
	— University/College	1,280,279
	— Community Recovery Program	2,021,355
	— Unemployed Apprentice Job Training	2,211,380
	— New Employment Expansion and Development Program	9,637,761
<u>40,000,000</u>		27,638,327
B. Initiatives Through Existing Programs		
	Ministry of Agriculture and Food	
3,700,000	— Agriculture and Rural Development Subsidiary Agreement (ARDSA)	2,000,000
	Ministry of Environment	
11,700,000	— Water Management	11,567,794
189,600,000	Ministry of Transportation and Highways	
	— Roads	94,867,104
	— Bridges and Ferry Landings	42,331,954
	— Paving	61,404,963
<u>205,000,000</u>		212,171,815
<u>245,000,000</u>		<u>239,810,142</u>
Group account classification		
	Salaries	14,143,235
	Supplies and services	49,328,092
	Capital	161,711,524
	Other	1,256
	Grants	25,147,347
		250,331,454
	Less Recoveries	
	Federal Government	9,206,675
	British Columbia Railway	1,314,637
		10,521,312
		<u>239,810,142</u>

MEDICAL SERVICES ACT (R.S.B.C. 1979, chap. 255, sec. 12)

Appropriations		Actual Expenditures
<u>130,054,986</u>	Medical Services Commission	<u>130,054,986</u>
Group account classification		
	Grants	<u>130,054,986</u>



SUMMARY OF FUND BALANCES AT MARCH 31, 1984

	Fund Balances
Fixed Capital (Perpetual) Funds	
Capital Accounts—	\$
British Columbia Cultural Fund	20,000,000
First Citizens' Fund	25,000,000
Physical Fitness and Amateur Sports Fund	20,000,000
Current Accounts (available for expenditure)—	
British Columbia Cultural Fund	532,355
First Citizens' Fund	1,246,572
Physical Fitness and Amateur Sports Fund	650,230
Other Funds	
Farm Income Assurance Fund—	
Contributed Reserve	9,674,624
Operating	(6,312,920)
Habitat Conservation Fund	1,121,200
Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund	25,927,295
Lottery Fund	29,444,311
Resource Revenue Stabilization Fund	0
Revenue Sharing Fund	30,127,945
Miscellaneous Statutory Accounts	
Dairy Producers' Protection Fund	0
	<u>157,411,612</u>

Note: See the following pages for details of transactions for each of the funds.

PROVINCE OF BRITISH COLUMBIA

DETAILS OF TRANSACTIONS

Special Funds for the Year Ended March 31, 1984

FIXED CAPITAL (PERPETUAL) FUNDS—CAPITAL ACCOUNTS

British Columbia Cultural Fund

Balance March 31, 1983 and 1984	20,000,000
---------------------------------------	------------

First Citizens' Fund

Balance March 31, 1983 and 1984	25,000,000
---------------------------------------	------------

Physical Fitness and Amateur Sports Fund

Balance March 31, 1983 and 1984	20,000,000
---------------------------------------	------------

Fixed Capital (Perpetual) Funds—Capital Accounts balance, March 31, 1984	<u>65,000,000</u>
--	-------------------

FIXED CAPITAL (PERPETUAL) FUNDS—CURRENT ACCOUNTS

British Columbia Cultural Fund

Originally created as the "Centennial Cultural Fund" by the *Centennial Cultural Fund Act* (S.B.C. 1967, chap. 2). The name of the Fund was changed effective March 31, 1972, pursuant to the *Centennial Cultural Fund (Amendment) Act*. The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 6 of the Act provides that the interest earned each year shall be used for the purpose of stimulating the cultural development of the people of the Province.

Balance, April 1, 1983	481,018
Add Interest received	1,603,703
Less Grants	<u>1,552,366</u>
Balance, March 31, 1984	<u>532,355</u>

First Citizens' Fund

A perpetual fund created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 3 states that the interest credited to the Fund may be paid for the purpose of the advancement and expansion of the cultural, education, and economic circumstances and position of persons of the North American Indian race who were born in and are residents of the Province.

Balance, April 1, 1983	1,969,667
Add Interest received	2,001,235
	<u>3,970,902</u>
Less	
Professional and special services	6,420
Grants, contributions and subsidies	<u>2,717,910</u>
	<u>2,724,330</u>
Balance, March 31, 1984	<u>1,246,572</u>

Physical Fitness and Amateur Sports Fund

This Fund was created under the *Revenue Surplus Appropriation Act* (S.B.C. 1969, chap. 33), and continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146). Section 4 states that the interest credited to the Fund may be paid for the furtherance and encouragement of physical fitness and participation by the residents of the Province in amateur sports.

Balance, April 1, 1983	1,168,953
Add Interest received	1,611,666
	<u>2,780,619</u>
Less	
Travel	1,265
Professional and special services	8,384
Office expense	225
Rentals	1,837
Grants	<u>2,118,678</u>
	<u>2,130,389</u>
Balance, March 31, 1984	<u>650,230</u>

OTHER FUNDS

Farm Income Assurance Fund

Created by authority of the *Farm Income Assurance Act* (S.B.C. 1973 (2nd session), chap. 115), and by the authority of the *Special Funds Appropriation Act* (S.B.C. 1974, chap. 85). The Fund was continued under the *Funds Control Act* (R.S.B.C. 1979, chap. 146) for the establishing, carrying-out and administering of farm income plans for such farmers in the Province as may be designated by the Lieutenant Governor in Council.

	Reserve for Stabilization ¹	Operating (Deficit)	Fund Balance
Balance, April 1, 1983	9,674,624	(11,573,095)	(1,898,471)
Add:			
Producers premiums		31,843,481	
Producers premiums interest		425,168	
Government premiums		31,843,481	
Total revenue		64,112,130	64,112,130
Less Indemnities:			
Beef producers		24,277,217	
Berry producers		2,382,468	
Boiler hatching egg producers		(170,713)	
Greenhouse producers		2,199,385	
Potato producers		1,823,732	
Processed vegetable producers		310,457	
Sheep producers		191,480	
Swine producers		4,555,852	
Tree fruit producers		23,282,077	
Total indemnity		58,851,955	58,851,955
Balance, March 31, 1984	9,674,624	(6,312,920)	3,361,704

¹ In fiscal 1982 a special contribution of \$10 million was given by the Government to this fund to supplement short term deficits of individual programs. This contributed reserve for stabilization was supplemented by a further \$1 million in 1982/83 and used to cover the net write-off of discontinued programs. As of March 31, 1983, \$9,674,624 remains of this reserve.

Habitat Conservation Fund

This Fund was created by the *Miscellaneous Statutes Amendment Act (No. 2) 1981* for the purpose of the enhancement of fish and wildlife and their habitat. All fees, licences and gifts are to be paid directly into the Fund.

Balance, April 1, 1983	96,223
Add:	
Fees and licences	1,420,428
Interest	60,972
Donations	294,035
	1,775,435
Less:	
Salaries	146,118
Supplies and services	567,767
Capital	36,277
Other	296
	750,458
Balance, March 31, 1984	1,121,200

Industrial Development Subsidiary Agreement Loan Repayment Revolving Fund

This Fund was created by the *Industrial Development Fund Act* (R.S.B.C. 1979, chap. 194), for the purpose of enabling repayment of loans with interest, made under the Community Industrial Development Program of the Industrial Development Subsidiary Agreement to be paid into the Fund and used to make further loans under the Program.

Balance, April 1, 1983	19,866,042
<i>Add</i>	
Transfer from General Fund	9,520,577
Interest	2,601,929
	<u>12,122,506</u>
<i>Less</i> Federal Government share	6,061,253
Balance, March 31, 1984	<u>25,927,295</u>

Lottery Fund

This Fund was established by authority of section 6 of the *Lotteries Act* (S.B.C. 1974, chap. 51), and continued by the *Lottery Act* (R.S.B.C. 1979, chap. 249, sections 6 and 7). The purpose of the Fund is to receive all proceeds from the conduct and operations of lotteries by the Province, to pay the costs of administration of the Act, and to pay out the balance, if any, for cultural or recreational purposes or for preserving the cultural heritage of the Province, or for any other purpose consistent with the objects of the Western Canada Lottery Foundation.

Balance, April 1, 1983	27,913,765
<i>Add</i> Revenue, net	60,021,992
<i>Less</i>	
Administration costs	
Salaries	514,043
Supplies and services	1,215,769
Other	14
Recovery	(275)
Total administration costs	1,729,551
Grants	56,761,895
	<u>58,491,446</u>
Balance, March 31, 1984	<u>29,444,311</u>

Resource Revenue Stabilization Fund

This Fund was created by the *Resource Revenue Stabilization Fund Act* (S.B.C. 1982, chap. 24) for the purpose of stabilizing the annual growth of revenue paid into the General Fund. All resource revenue is paid into this fund and transferred to the General Fund in amounts specified by the Lieutenant Governor in Council.

Balance, April 1, 1983	0
<i>Add</i>	
Petroleum and natural gas	333,263,734
Minerals	31,616,719
Forests	130,895,605
Water rentals and recording fees	171,995,181
Wildlife Act—fees and licences	9,496,110
	<u>677,267,349</u>
<i>Less</i> Transfer to General Fund	677,267,349
Balance, March 31, 1984	<u>0</u>

Revenue Sharing Fund

This Fund was created by the *Revenue Sharing Act* (S.B.C. 1977, chap. 62), and continued under the *Revenue Sharing Act* (R.S.B.C. 1979, chap. 368, sec. 3). Beginning with the fiscal year ending March 31, 1979, money paid into this Fund from the General Fund was disbursed to municipalities and regional districts as grants. The majority of the grants were unconditional, given on a per capita basis. Conditional grants were for the purpose of general housing incentives, planning and administration, water facilities and major municipal highways.

Balance, April 1, 1983	30,838,552
Add Transfer from Municipal Affairs (Vote 66)	210,000,000
Less	
Grants, unconditional	100,083,114
Grants, conditional	
Municipal basic	6,583,369
Water facilities assistance	31,915,655
Housing starts	2,465,500
Major municipal highways	12,525,862
Municipal planning	1,006,171
Regional districts	
basic	840,000
administrative	280,000
planning	963,691
Accelerated mobile home development program	326,950
Sewerage assistance grants	51,236,457
Powerline undergrounding grants	42,283
Municipal restructure grants	2,441,555
	<u>210,710,607</u>
Balance, March 31, 1984	<u>30,127,945</u>

MISCELLANEOUS STATUTORY ACCOUNTS**Dairy Producers' Protection Fund**

Established under authority of section 65 of the *Milk Industry (Amendment) Act* (S.B.C. 1963, chap. 26) and continued under the *Milk Industry Act* (R.S.B.C. 1979, chap. 258, sec. 67 (b)), for the purpose of ensuring payment to producers by dairy-plant licensees for milk or cream supplied by producers.

Balance, April 1, 1983.....	63,581	
Less Transfer to Trust Funds.....	63,581	
Balance, March 31, 1984		<u>0</u>

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Province of British Columbia

Public Accounts of British Columbia

For fiscal year ended March 31
1984

VOLUME II—SCHEDULE OF PAYMENTS

HON. HUGH A. CURTIS
Minister of Finance

British Columbia Cataloging in Publication Data

British Columbia. Ministry of Finance.

Public accounts of British Columbia.—1977/78—

Annual.

Continues: British Columbia. Ministry of Finance.

Public accounts. ISSN 0382-2001

Report year ends March 31.

Vols. for 1978/79-1979/80 issued in 2 v.: v. 1.

Financial statements—v. 2. Schedules of payments.

Vols. for 1980/81—issued in 3 v.: v. 1. Financial

statements—v. 2. Schedule of payments—v. 3.

Trust funds, crown corporations and agencies.

ISSN 0382-2001 = Public Accounts of British Columbia.

1. Finance, Public—British Columbia—Accounting—
Periodicals. I. Title.

HJ13.B75 354.7110072'31'05

Available to the General Public from:

QUEEN'S PRINTER

506 Government Street

Victoria, B.C.

V8V 4R6

PUBLIC ACCOUNTS 1983/84

ORDER OF PUBLIC ACCOUNTS

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Consolidated financial statements of the Province..... C

Trust Funds..... D

Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions..... E

Volume II

Detailed schedules of salaries, wages, travel expenses and other payments..... F

Volume III

Financial statements of Crown corporations and other Government agencies..... G

Trust Funds, including pension and superannuation funds administered by the Government..... H

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PUBLIC ACCOUNTS 1983/84

SCHEDULE OF PAYMENTS

PREAMBLE

This Volume discloses the Combined General Fund and Special Funds (Consolidated Revenue Fund) expenditure by payee or program in the following categories:

- Salaries and Indemnities paid to Members of the Legislature.
- Salaries, Wages and Travelling Expenses by Ministries.
- Supplies or services, and purchases of fixed assets listed by payee where the total payments are \$5,000 or more.
- Grants, Contributions and Subsidies made to Municipalities, School Districts, Hospitals, and others where the total payments are \$2,000 or more. (It should be noted that this schedule includes payments made to third parties for services rendered under a grant program, such as payments to pharmacies under the Pharmacare Program and payments to suppliers under the GAIN Program.)

SUMMARY OF PAYMENTS

Indemnities and allowances paid to members of the Legislature (page F 3) \$
 2,346,830

* Salaries, wages, and travelling expenses by ministerial responsibility (pages F 5 to F 183):

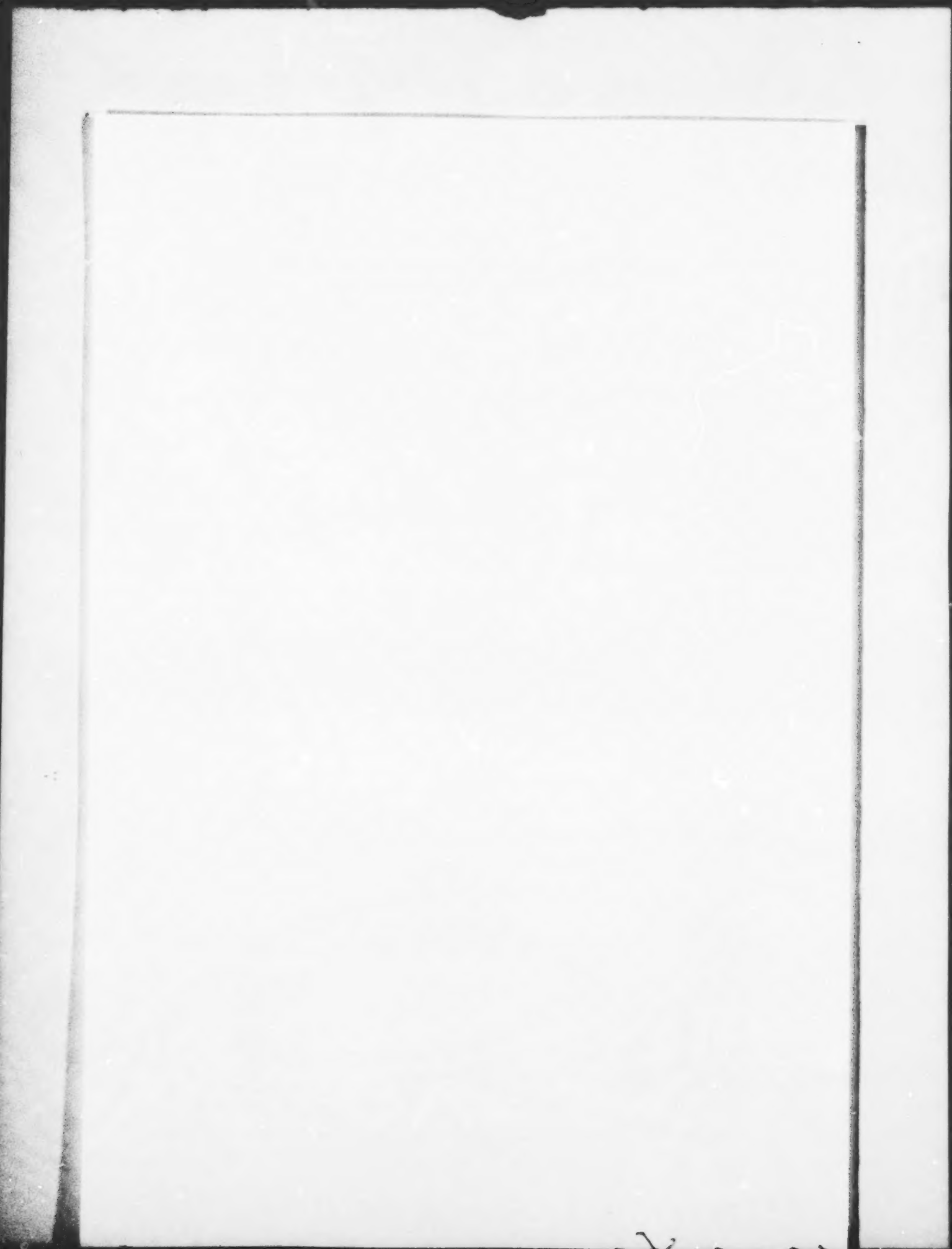
	Salaries and Wages \$	Travel Expense \$
Legislation	2,762,848	21,919
Auditor General	2,394,734	203,808
Ombudsman	1,175,750	50,591
Premier's Office	417,330	71,771
Ministry of Agriculture and Food	15,828,750	1,371,436
Ministry of Attorney General	134,896,675	4,512,509
Ministry of Consumer and Corporate Affairs	12,694,909	420,844
Ministry of Education	14,049,456	396,056
Ministry of Energy, Mines and Petroleum Resources	11,694,548	836,149
Ministry of Environment		
Ministry Votes	43,229,150	3,242,495
Habitat Conservation Fund	146,118	42,054
	<u>43,375,268</u>	<u>3,284,549</u>
Ministry of Finance	31,685,923	1,007,783
Ministry of Forests	112,507,702	3,482,301
Ministry of Health	194,565,265	4,241,368
Ministry of Human Resources	125,179,107	3,444,227
Ministry of Industry and Small Business Development	6,427,016	529,021
Ministry of Intergovernmental Relations	1,551,865	100,160
Ministry of Labour	22,958,773	1,732,804
Ministry of Lands, Parks and Housing	33,502,363	1,094,102
Ministry of Municipal Affairs	3,546,951	165,668
Ministry of Provincial Secretary and Government Services		
Ministry Votes	30,219,183	1,225,383
Lottery Fund	514,043	22,544
	<u>30,733,226</u>	<u>1,247,927</u>
Ministry of Tourism	3,030,472	265,883
Ministry of Transportation and Highways	176,852,302	7,397,118
Ministry of Universities, Science and Communications	3,196,178	101,041
Employment Development Account	14,143,235	1,757,278
Salaries and Wages	<u>999,170,646</u>	999,170,646
Travel Expense		<u>37,736,313</u>
		37,736,313
Payments of grants, contributions and subsidies, and for supplies or services and fixed assets (page F 240)		7,324,596,482
Total Payments Scheduled (page B 24)		<u>8,363,850,271</u>

* Payments made to employees pursuant to employment benefit plans are reported as salaries in this summary and in the detailed schedules for each ministry.

SCHEDULES OF INDEMNITIES AND ALLOWANCES PAID for the fiscal year ended March 31, 1984

Member	Constituency	Sessional Indemnity ¹ \$	Standing and Special Committees \$
Barber C.....	Victoria.....	3,768	
Barnes E O.....	Vancouver Centre.....	40,047	
Barrett D.....	Vancouver East.....	40,047	
Allowance as Leader of the Opposition.....		22,914	
Bennett Hon W R.....	South Okanagan.....	40,047	
Blenco R.....	Victoria.....	36,279	
Brown R.....	Burnaby-Edmonds.....	40,047	
Brummet A J.....	North Peace River.....	40,047	
Campbell D J.....	Okanagan South.....	36,279	
Chabot Hon J R.....	Columbia River.....	40,047	
Cocke D G.....	New Westminster.....	40,047	
Curtis Hon H A.....	Saanich and the Islands.....	40,047	
Dailly E E.....	Burnaby North.....	40,047	
D'Arcy C.....	Rossland-Trail.....	40,047	
Davidson W.....	Delta.....	40,047	7,171
Allowance as Speaker.....		24,762	
Davis J.....	North Vancouver-Seymour.....	40,047	
Fraser Hon A V.....	Cariboo.....	40,047	
Fraser R.....	Vancouver South.....	36,279	
Gabelmann C S.....	North Island.....	40,047	
Gardom Hon G B.....	Vancouver-Point Grey.....	40,047	
Hall E.....	Surrey.....	3,768	
Hanson G W.....	Victoria.....	40,047	
Heinrich Hon J H.....	Prince George North.....	40,047	
Hewitt Hon J J.....	Boundary-Similkameen.....	40,047	
Howard F.....	Skeena.....	40,047	
Hyndman Hon P S.....	Vancouver South.....	3,768	
Johnston R.....	Surrey.....	36,279	
Jordan Hon P J.....	Okanagan North.....	40,047	1,042
Kempf J J.....	Omineca.....	40,047	
Allowance as Chairman of Crown Corporation Reporting Committee.....		58	
King W S.....	Shuswap-Revelstoke.....	3,768	
Lauk G V.....	Vancouver Centre.....	40,047	
Lea G R.....	Prince Rupert.....	40,047	
Levi N.....	Maillardville-Coquitlam.....	3,768	
Lockstead D F.....	Mackenzie.....	40,047	
Lorimer J G.....	Burnaby-Willingdon.....	3,768	
Macdonald A B.....	Vancouver East.....	40,047	
McCarthy Hon G M.....	Vancouver-Little Mountain.....	40,047	
McClelland Hon R H.....	Langley.....	40,047	
McGeer Hon P L.....	Vancouver-Point Grey.....	40,047	
Michael C C.....	Shuswap-Revelstoke.....	36,279	
Mitchell F J.....	Esquimalt-Port Renfrew.....	40,047	
Mowat D L.....	Vancouver-Little Mountain.....	36,279	
Mussallem G.....	Dewdney.....	3,768	273
Nicholson L.....	Nelson-Creston.....	40,047	
Nielsen Hon J A.....	Richmond.....	40,047	
Passarelli A L.....	Atlin.....	40,047	
Pelton F C A.....	Dewdney.....	36,277	
Phillips Hon D M.....	South Peace River.....	40,047	
Ree A.....	North Vancouver-Capilano.....	40,047	
Reid W F.....	Surrey.....	36,279	
Reynolds J.....	West Vancouver-Howe Sound.....	36,279	
Richmond C.....	Kamloops.....	40,047	
Ritchie W S.....	Central Fraser Valley.....	40,047	
Rogers Hon C S.....	Vancouver South.....	40,047	
Rose M.....	Coquitlam-Moody.....	36,279	
Sanford K E.....	Comox.....	40,047	
Schroeder Hon H W.....	Chilliwack.....	40,047	
Segarty T P.....	Kootenay.....	40,047	
Skelly R E.....	Alberni.....	40,047	
Smith Hon B R D.....	Oak Bay-Gordon Head.....	40,047	
Strachan W B.....	Prince George South.....	40,047	
Allowance as Deputy Speaker.....		10,231	384
Stupich D D.....	Nanaimo.....	40,047	1,084
Vander Zalm Hon W N.....	Surrey.....	3,769	
Veitch E.....	Burnaby-Willingdon.....	36,279	
Wallace B B.....	Cowichan-Malahat.....	40,047	
Waterland Hon T M.....	Yale-Lillooet.....	40,047	
Williams Hon L A.....	West Vancouver-Howe Sound.....	3,768	
Wolfe Hon E M.....	Vancouver-Little Mountain.....	3,768	
Totals.....		2,336,876	9,954

¹ Sessional indemnity \$40,047 per annum. Lesser amounts due to absences, resignations, or partial terms in office.



SALARIES, WAGES, AND TRAVELLING EXPENSES

F 5

SCHEDULE OF SALARIES, WAGES, AND TRAVELLING EXPENSES
BY MINISTRIES

for the year ended March 31, 1984

LEGISLATION

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Adams M.....	19,043		Goode W.....	5,065		Parks E T.....	7,357	
Adrian V L.....	13,955	815	Gonline M T.....	1,531		Paterson T J.....	19,931	
Anderson S.....	6,594		Graham H A.....	17,233		Paul M.....	4,530	
Ashson R A.....	2,592		Greenwood E.....	3,581		Pauwels F G.....	19,730	
Ashson R A.....	771		Greenwood M.....	3,614		Peain J E.....	1,363	
Atkins L J.....	2,152		Greer D M.....	28,393		Perkins J G.....	2,328	
Auburn V.....	7,480		Hagmeier E H.....	21,157		Peterson R N.....	4,961	
Babb L.....	14,614	992	Haley C A.....	3,375		Pfister D G.....	149	
Ballard G B.....	14,987		Haslam M E.....	14,387		Price J L.....	19,329	
Banks A.....	950		Haslam E C.....	22,846		Ranger G R.....	10,853	
Bastin N R.....	6,747		Henderson R W.....	4,795		Ratcliffe R E.....	17,044	
Bayne K B.....	28,272	5	Hertzberg P.....	2,850	146	Reed M.....	2,855	
Beech H G.....	32,244		Hewitt G.....	1,445		Rees D M.....	19,946	
Bevan E M.....	9,898		Hickoff E S.....	14,447		Roach W D.....	8,589	
Bilous M.....	27,257		Holford J.....	2,625		Robbins E D.....	666	
Bleay H G.....	6,584		Holm S N.....	22,123		Robbins P R.....	27,928	
Borras M.....	2,917		Holme D.....	2,850	157	Roff D.....	2,264	
Bradley V H.....	10,683		Holmes H W.....	6,607		Rogers M F.....	23,956	78
Brodersen B W.....	19,007		Holby J A.....	12,170	2,240	Roper T.....	4,696	
Brooks P B.....	383		Horne I M.....	68,119	303	Ross M L.....	12,589	
Bruce H A.....	6,346		Hutchinson A.....	6,750		Sallstrom M F.....	11,389	
Bryant R.....	2,855		Izard I.....	48,058		Sather Z U.....	2,751	
Buchanan J G.....	3,300		Jackson A N.....	25,170	944	Sather Z V.....	12,121	
Burley F C.....	27,728		Jacobs D.....	9,248		Schenkeveld P E.....	1,460	
Cesar K S.....	18,516		James G.....	2,850	159	Scott M.....	1,199	
Cain N J.....	4,423		Kennedy D.....	3,250		Sebastian D.....	8,371	
Campbell P.....	8,233		Kern M J.....	26,809		Shepherd M G.....	2,850	137
Carlson L A.....	9,872		Kilpatrick A B.....	13,035		Shillington I M.....	17,716	
Carswell M S.....	6,139		King D.....	1,285		Sidiropoulos M P.....	32,096	
Casson S.....	6,594		King E J.....	19,637		Smith C A.....	30,701	
Cescon D L.....	12,889		Kingsley M I.....	1,999		Stasny D.....	2,886	
Chandler P E.....	11,196		Konfederak J.....	7,054		Stencel I E.....	1,319	
Chapman K D.....	2,916		La-Pierre R J.....	20,730		Stewart F.....	10,438	
Cook K M.....	10,191		Laker C C.....	30,496	890	Strandberg R.....	2,850	155
Cox G.....	19,949		Laxton J L.....	2,855		Stuart J.....	1,038	
Crawford J Y.....	7,133		Lewis W S.....	1,510		Stubbs G C.....	19,931	
Crawford J.....	6,357		Little R E.....	19,931		Styan L K.....	7,487	
Cumming J.....	7,086		Lloyd E S.....	22,612	944	Suggitt E H.....	13,173	
Czwaro P L A.....	3,215		Ludtke C O.....	6,876		Talbot H B.....	10,350	
Czwaro P L A.....	2,879		Ludtke I M.....	15,760		Thirlwall H L.....	9,716	
Danyleyko A.....	8,720		Lugosi C I M.....	8,375		Thomas J I.....	27,830	
Davidson G M.....	3,249		MacDonald E A.....	19,931		Thomson J.....	6,701	
Davies M P.....	2,855		MacInnes D.....	8,395		Trott W J.....	10,891	
Debenham F.....	28,201		MacLaren K F.....	11,090		Turnbull E M.....	13,431	
Decasseres D J.....	19,869		MacMinn E O.....	93,526	5,645	Tweedhope G L.....	16,789	
Deroy J P.....	25,147		MacPherson C.....	28,117	77	Vail J.....	11,320	
Dexter P O.....	14,258		MacPherson F D.....	7,937		Vance S K.....	13,477	
Digos S E.....	19,451		Mann R J.....	5,908		Verwof D.....	1,900	131
Donnelly T P.....	25,075		Martin C A.....	10,853		Vreeswijk B.....	11,086	
Dorrington E V.....	11,542		Mattson B L.....	868		Waelink H G A.....	1,800	
Dorsey J M.....	10,956		McCubbin H D.....	12,048		Wallace W.....	5,191	
Drosson C O.....	2,200		McCue C.....	2,135		Waller P A.....	10,850	
Duckitt A E.....	6,812		McCurach J.....	10,459		Wallis A W.....	1,674	
Dunbar E N.....	29,653	259	McGuire P M.....	16,285		Walushka E.....	10,816	
Duncan J M.....	13,188		McInnis J R L.....	34,978	506	Watery B M.....	14,387	
Dunn T J.....	8,137		McKinty D J.....	19,931		Wenzel K J B.....	17,562	
Eldridge R H.....	8,696		McLean A T.....	7,206		Wharf J.....	21,064	
Elphick J K.....	19,931		McMillan J A.....	28,790		White D.....	2,850	137
Emmerson R.....	4,289		McNamee G A.....	13,357		Whitty B.....	2,850	211
Estrada B D.....	937		Merhak W.....	27,626	142	Wight M.....	7,813	
Eve C J.....	22,024	232	Mika J.....	23,122		Williams D G.....	21,857	
Farvolden J A.....	4,580		Mitten D B.....	13,611		Williams G O.....	25,170	157
Fennie E R.....	19,660		Morgan A A.....	2,835		Williams S A.....	18,612	
Field G.....	2,850	125	Moriarty D E.....	3,409		Wilson M A.....	2,873	
Fish P M F.....	5,392		Morris L A.....	16,186		Wood C O.....	9,800	
Fisher E B.....	4,381		Mortimore M.....	19,281		Woodcock H J.....	7,678	
Fletcher R.....	6,009		Muaro M.....	2,855		Zwolak E A.....	6,892	
Fox E.....	6,881		Murphy S L.....	25,502		Transfers, other ministries.....	(6,215)	(78)
Frazer A.....	20,422		Mytko H M.....	12,589		Automobile and other unallo-		
Rudge S K.....	2,855		Noesman M K.....	21,017		cated ministerial travelling		
Garrow V.....	19,931		Nicol R A.....	18,119		listed in the Schedule of Pay-		
Geary R V.....	24,505	342	Nightingale E W.....	27,552		ments	4,435	
Gibault G M.....	32,995	1,099	Norrington S.....	33,479		Totals	2,762,848	21,919
Giesbrecht K R.....	13,661		O'Fallon C E.....	2,855				
Gislaeson G H.....	44,064	533	Page's Salary.....	11,109				
			Piquet M M.....	10,316				

AUDITOR GENERAL

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Morrison E P			Gordon J A	33,382	12	Poje D A	29,729	3,708
Auditor General	84,867	3,214	Gregory J P	50,437	2,193	Price E S	46,815	1,821
Allen L J	7,814	1,306	Gunsan L E	18,819	3,536	Priestman R M	32,457	1,934
Barr F	56,069	2,109	Halliwel J D	18,704	904	Prince P I	19,165	
Barwin V	35,559	2,372	Haugen S V	20,630	3,738	Quan K F	19,185	6,033
Bell J M	24,796	560	Hayward R J	66,304	2,074	Roy P E	41,163	144
Boulter A R	34,964	2,162	Heard P T	36,057	517	Sawin D L	10,003	
Brothers M A	13,797	393	Hession M K	20,243	288	Schmitz W M	39,808	3,763
Brown J E	2,721		Hnatiah R	10,054	1,465	Seal L A	5,115	1,703
Brown R E	39,094	1,234	Hodgson W M	17,824	804	Service B S	3,409	
Buonassisi P A	20,298	6,385	Hudson R J	12,163	2,071	Shah H N	34,003	2,330
Burgess I S	34,003	2,962	Hurley B	18,949		Shenton J G	29,677	473
Butcher R G	29,957	3,566	Jones B M	20,279	4,537	Simpson M J	28,832	9,912
Calbeck D G	13,804	67	Jones R A	34,148	6,871	Stadt E	20,574	7,274
Carter L R	21,365	8,091	Justice C R	15,963	1,684	Sydor M	41,771	3,560
Caulfield R H	34,372	2,238	Kelso D H	46,468	2,689	Taylor D	17,070	751
Chambers A B	29,374	12	Kojima L I	35,354	768	Thompson J W	17,824	19
Chan G F W	27,478	2,751	Lee G D	18,331	70	Timms A A	45,108	1,184
Changfoot N V	32,324	2,935	Li Foa Wing P	30,798	4,387	Wallace R B	46,795	2,096
Charley K J	18,727		Lindsay D R	39,068	322	Webster T J	20,012	6,497
Crawley K J	22,295		Louie A M P	26,014	8,544	Wheatley J A	10,068	188
Crosby R J B	21,849	2,963	MacKian T P	50,437	3,529	Wilkes P J	17,216	
Darche B R	16,699		Maglio M J	34,082	109	Wong D	5,690	1,313
Dawson G W	55,759	182	Martin P	9,615	250	Wong D Y K	26,788	5,583
Day M R	50,725	3,100	Matheson N C	32,461	159	Wood J L	20,406	2,550
Dolhai E	50,437	1,103	Mayfield B J	16,604	329	Woolley B A	20,350	7,958
Doolan T A	17,431	1,438	McAdams L P	38,035	70	Yoshikawa M R G	8,055	3,333
Dove M A A	20,298	1,561	McDonald N A	4,784		Young P L	9,316	
Elfray P P	15,860	521	McSorley L S	2,575		Zeiler K J	9,441	
Elworthy S C	4,756		Morrison G G	1,422		Transfers, other ministries	(153,781)	
Fedorak K B	20,298	7,001	Mosher A D	30,126	4,253	Automobile and other unalloc-		
Fletcher E F	15,931	706	Nast A G	18,326	2,228	ated ministerial travelling		
Forrester-Pearce S	5,626		Neily J A	29,721	3,342	listed in the Schedule of Pay-		
Probeen L A	2,239		Odhams H B L	10,732	2,287	ments		(595)
Godwin K G	35,454	930	Pierson R F	20,574	3,067			
Goodman H A	21,039		Plunkett P A	45,108	1,095	Totals	2,394,734	203,808

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 7

OMBUDSMAN

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Friedmann K A			Hadley S E	32,024	113	Scott D E	20,360	
Ombudsman	84,875	26,089	Hamilton A B	28,661	68	Smith T	10,563	
Amren R W B	35,885	15	Hayward D	32,355	644	Soles I J	28,786	271
Battles P J	1,053		Henders K C	47,007	563	Stevens J	4,587	
Battles P J	1,021		Hennenfest D	17,800	109	Switzer J	16,611	
Bell G W	48,037	1,674	Heyman S L	14,640		Tollefson C	4,030	
Berry S P	19,063		Holmes P	4,279		Trott W R	31,470	1,216
Beyer E L	44,146	1,268	Hughes H	33,594	76	Tweddle R	18,793	
Britzoff E J	35,177	1,989	La-Brooy M	47,007	660	Williams H	29,037	981
Carrington L J	20,688		McKinnon E A	19,351	1,061	Wong G A	16,611	557
Chalk D	563		Nixon C	21,077	138	Transfers, other ministries	(1,361)	
Coleman N S	23,103		Perlin D B	59,116	6,055	Automobile and other unallo-		
Cooper R D	43,104	1,697	Pelly R	29,971	116	cated ministerial travelling		
Culver M E	31,327		Perron E	22,778	933	listed in the Schedule of Pay-		
Davis D W	37,476	769	Pitcher C	6,671		ments		2,272
Deckelbaum J	4,587	17	Pollard D P	17,053	119			
Doyle S	33,436	737	Rivers E	41,811	205	Totals	1,175,790	50,591
Gelfand M	39,817	14	Schaefer I G	17,710	165			

PUBLIC ACCOUNTS 1983/84

PREMIER'S OFFICE

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Bennett Hon W K			Kinsella P	77,603	9,864	Tozer W A R	9,123	
Premier	36,480	15,459	Kubicek A K	7,800		Vice A	8,854	6,007
Spector N			Laity N	26,310		Williams J F	26,301	
Deputy Minister	24,795	4,360	Leiren O H	12,988	333	Transfers, other ministries	(1,621)	13,462
Bailey M A	39,182	15,292	Louie K	20,730		Automobile and other unallo-		
Chan N	18,343		Mann D R	14,099		cated ministerial travelling		
Chiu V	11,872		McLaine I	1,665	6,350	listed in the Schedule of Pay-		
Gandhi J	28,175		Scott M K	5,701	390	ments		254
Jacobsen G	15,965		Smith S D	641		Totals	417,330	71,771
Khan S	13,804		Stevens J	18,520				

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 9

MINISTRY OF AGRICULTURE AND FOOD

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Schroeder Hon H W			Caldow J A	11,934		England G E	16,803	
Minister	31,283	14,990	Calvert F	21,548	2,708	Erman H R	19,156	378
MacEachern Dr G A			Campbell M R	18,656		Falsetta P S	20,828	1,086
Deputy Minister	71,521	16,925	Canning L	1,297	628	Parquhar D M	17,206	35
Abbott S P	21,903	915	Carlson H C	21,006	1,544	Parr B I	6,477	124
Abblitt L G	4,024	35	Carme I C	66,780	8,274	Farrant D K	16,614	
Abram L	2,322	28	Carpenter C	17,770		Fischer M P J	23,132	
Aiyadurai M	38,057	173	Carson J M	17,197		Fehler J K	9,687	
Alcock R J	35,467	963	Carter A C	53,881	5,642	Ferguson W	17,737	
Alexander R M	23,012		Carter C G	25,336	840	Field R	6,557	308
Alfano L	378	129	Cecconi C	16,422		Flegel D P	23,117	
Alstad E E	6,477	92	Challen E S	11,820	189	Fleming C K	19,839	1,654
Anderson D W	26,802	1,242	Chan S	19,698		Flood D E	25,265	132
Anderson G G	27,622	3,436	Chang J	19,588		Fofonoff P	37,806	1,083
Anderson J D	49,804	4,572	Chao C T	24,263		Follweiler J	10,895	
Anderson R G	6,477	339	Chapman L R	37,703	232	Fong C S Y	18,299	
Armstrong B R	20,682	1,216	Charles R J	24,472		Ford A J	41,208	8,141
Armstrong W H	25,699	1,176	Charish K B	36,165	377	Fort G H	9,919	
Arnold H	37,095	274	Cherniack W	23,299	267	Forty R F J	19,433	276
Arrand J C	49,065	7,135	Cherniack W	21,489		Frans C E	13,200	
Atwell K	23,833	331	Chernoff W G	17,182	183	France R T	43,031	2,986
Avery R J	52,824	5,829	Cherrington J D	3,223	183	Fredericks J H	18,825	4,895
Awmack K J	30,998	2,753	Cheung R	45,174	2,906	Freed D E	45,185	6,426
Bachr B E	48,142	6,439	Christensen G A	27,425		Freese W R	22,883	1,526
Baranec S D	4,727		Christiansen B A	18,279	89	Fry C J	18,479	31
Barber D	18,812	344	Christie P J A	7,867		Gabrielson D M	2,667	1,081
Barsoff F	18,239		Christman B	30,033	6,638	Gajowski P	8,080	
Barker R A	314		Chu E B	18,625		Gallinger V	18,389	7
Barker S P	22,648	1,575	Churchill J J	24,451	140	Garcin L B	18,742	
Barrett M J	4,767		Clarke D	2,855		Gardner S A	12,006	372
Barrett W M	15,620	1,289	Clark K J	3,223	436	Gasperdine H C	43,914	1,846
Bateman D M	17,149		Clarke M F	11,049	4,670	Gates N J	19,387	2,423
Bates D	8,031	1,002	Clavier A	19,250		Gauthier C P	19,946	
Bates D L	42,402	1,780	Clugston R E	17,791		Geldart H G	35,462	4,275
Bates J E	6,477	503	Cochran R B	43,949	573	Gerber H S	43,233	1,286
Bawtree A H	36,091	1,364	Cockell W A	293	95	Gilbert J L	13,350	1,987
Beaulieu L A	19,463	965	Coldcutt M H	18,263		Gilbert K L	8,878	276
Bebb L A	16,336	66	Colebrook K J	18,279		Gilchrist E W	47,700	
Bedard D	17,121		Combs S W	17,683		Gill V A	12,666	179
Bekes A D	4,644		Conroy J F	32,692	3,811	Gillis M	31,589	781
Belcher B A	22,178		Cook J A	43,063	272	Gilson C	6,477	364
Bell J H	25,199	3,313	Cooper M E	5,459		Goertzen C	26,024	828
Bengtsson L G M	19,609		Copeland W J	18,391		Goertzen W M	46,178	
Bennett W M	18,299		Copelland W J	3,344	1,217	Good O E	2,774	302
Berry B M	6,382		Corbett R R	24,686	1,540	Gorbahn H W	34,512	5,360
Berry E L	41,258	2,104	Corner J	24,686		Gore C A	20,011	161
Bertram B L A	8,868		Costello R A	18,398		Goritsas W B	17,100	
Bertrand R A	46,164	5,381	Cotic I	43,728	2,005	Gough N A	42,478	2,489
Bertwell T D	4,767	70	Courtenay E	37,953	1,697	Gower P D	16,931	
Betts M F	34,172	3,153	Creston R S	19,079		Grant D L	1,446	324
Bilous O	7,698		Crosfield D C	36,804	1,849	Graydon D	13,697	
Birtwistle E D	18,083	154	Crothers G	37,095	1,376	Grayson S M	24,472	147
Black D	16,566	99	Cue-Gonzalez J	29,788	4,570	Green J R	34,120	1,242
Blair D J	46,580	4,207	Cullen D M	6,172		Greenfield J V W	46,342	
Blake R G	24,082	153	Cumming M	25,255	1,524	Greenwell B R	27,963	1,663
Blumenauer D R	42,989	5,200	Cunliffe B C	547	2,574	Grier A	3,750	238
Boh C	10,295		Da Costa E	25,263		Griffin P L	13,254	
Bonford L E	41,520	1,280	Dadson C R A	7,788		Grimshaw M J	22,857	1,077
Borleske G	5,459		Damji H J	20,006	44	Gubbels P M	42,192	434
Borno C	24,376	111	Darbyshire G	10,297	125	Gunsolley M E R	10,016	2,301
Borysowich I A	27,288	3,666	Daum E D	25,307	2,269	Hayema C	22,852	1,052
Bos J P	16,994		Davidson B L	19,303	2,201	Hackett B A	54,330	12,658
Bourgeois P E	15,632		Davidson J K	2,831		Hallett G B	980	
Boyd W J	11,399		Davies D G	3,686		Hallman R D	35,840	1,853
Bradley F	11,100	2,672	Dawson A B	44,185	1,263	Hamilton D M	44,084	3,594
Breault J R	6,477	117	Dawson R S	37,523	3,476	Hamlen C	6,041	3,132
Brethour D G	17,816		Daykin N W	25,265	2,164	Hampton S	1,395	473
Brightman S A	23,874		Deboer P P	29,475	13,444	Hanaghan J W	23,760	219
Brousseau B	21,204		Deives B	25,230	949	Hanson C W	3,434	
Brouillard J L	17,532	1,013	Densham M	27,425		Hanson E L	28,263	1,528
Brown C E	24,451	2,302	Dennstedt E	17,730		Hansonson A	21,794	52
Brown E F	26,024		Derry D	16,361		Harms D B V	24,417	2,287
Brown J A	18,279		Deval P J	17,204	33	Harms R G	5,837	814
Brown L G	27,393	1,818	Dever T J	14,660		Harper B M	34,355	466
Brown L L	17,329		Devries J S	42,232	540	Harper N M	1,786	
Brown P A	25,366	1,552	Devries W	24,217		Harrington M	18,299	
Brown V E	23,919		Dhalwal V	17,783		Harris M J	26,881	
Browning W S	19,147		Dhindsa S S	13,248		Harrison J B	25,276	3,883
Brownlee C H	43,062	581	Diks H J K	36,807	3,458	Hartwig C	115	110
Bryne R G	6,477	327	Dobb J L	21,732		Harvey C	11,879	325
Bryant G J	37,026	3,008	Dow W	43,542	4,336	Hayes B W	40,867	413
Bryant O M	20,765		Dragushan G N G	18,430		Haynes K W G	25,197	636
Bryant R G	29,140	253	Drieslavyan M G	31,133	299	Heasman L H	20,020	115
Bryce H H S	32,343	7,517	Druet D A	43,226	2,780	Hedges W D	21,102	1,799
Bunn R W	12,934	266	Duchastel A	3,420		Heinonen J S	9,719	197
Buonassini A J	25,762	2,530	Dumont J	3,041	822	Helmeren A J	43,074	6,658
Burdett A D	21,134	5,563	Dun W	6,358	294	Hendriks M A	16,766	21
Burgess B D	6,477	611	Dun W	6,440	23	Hennes G	24,082	208
Burgess F L	24,059	133	Dyck A E	6,860		Herrick J W	3,872	171
Burke D	17,834		Ebell B W	18,299		Hewett S	4,506	
Burnett G C	6,924	138	Eden R B	144	65	Hewitt M P	46,260	
Burr W H	26,024	1,775	Edmundson J H	17,185		Hiebert E	4,661	23
Burton D I	8,527		Eggleston E J	20,249	179	Hilbert T	11,301	2,698
Bush D	21,484		Elgie G L	34,783	2,150	Hill J T	35,295	153
Caddell M M L	34		Ellis K	18,958		Hillard C R	16,319	4,354
Cadwell D M	17,799		Ellis N M	19,156		Hiltner P M	22,172	104
Caldow A	33,870	400	Emerson R V	8,773	3,841	Ho T	22,153	
			Emmond G S	40,152	3,236			

MINISTRY OF AGRICULTURE AND FOOD—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hodge B A	49,263	10,349	Lundberg N	14,276		Obratowski D	8,729	4,823
Hofmeyr H D	19,002	3,159	Lutz B	5,445		Oderman W J	35,936	511
Holbrook C	23,907	528	Mabett G M	27,568	2,576	Olde Heuvel L P	27,317	1,106
Hollingshead A R	4,600	3,220	MacAtee G A	34,120	2,358	Oliver A L	32,863	1,792
Hollingshead D	3,510	1,210	MacAuley M E	16,493		Omoto Y	5,459	13
Hooson V	14,412		MacDonald D J	13,023	1,793	Ophel K M	6,477	221
Hopkins R C	40,429	1,517	MacDonald K R	50,998		Ormsod D J	43,235	1,482
Hopkins T R C	3,110		MacDonald S G	6,074	131	Oswell M G	57,045	6,331
Hopkins W O	25,334	517	MacGregor R J	9,071	592	Ouellette P L	20,143	677
Horbuluk T M	855		MacKenzie I W	25,238	130	Oxendale B K	25,638	
Horlings G	6,477	839	MacKenzie J A	337		Oyama G	8,299	335
Hornidge R L	20,059	283	MacKinnon D R	16,399		Paananen S I	25,336	2,059
Horsburgh H D	25,731	1,085	Maddocks A H	25,276	2,219	Paige J L	16,323	
Hosker A A	24,562	888	Magdalenich Z	2,301		Paluch W C	19,840	462
Houlden W B E	24,714	2,155	Magee V F	19,450		Parsons J E	37,808	1,638
Howe W B	26,178		Magnaye V M	21,903	5,099	Paton I D	15,800	
Hsin D	22,528		Mah I	5,750		Pearson D L	25,321	3,732
Hughes B W	25,129	1,217	Majersak K A	6,815		Pede R H	16,904	
Hughes E C	45,238	3,872	Malczyk K	35,672	1,136	Pedersen D	22,843	643
Humphry-Baker P R	41,632	4,295	Malmberg M J	39,004	4,331	Pelletier D A	18,299	
Hunter L M	8,271	2,624	Marazzi S	6,402	155	Pelzer J A	48,943	7,631
Hurd L E	41,355	1,836	Markham R S	25,743	2,358	Penner D S	2,060	370
Hutton G	31,710	1,457	Marklinger R	6,477	336	Penner H I	9,423	899
Iafeld A N	43,631	3,397	Marriot R N	25,546	288	Perra D A W T	44,245	3,025
James M K	36,067	1,373	Marsh I M	17,521		Perkin E F	9,021	413
Jardine J	20,781		Marshall H M	24,472	351	Perron M S	5,911	
Jarvin R N	39,349	2,081	Marshall K J	17,800		Peters L W	8,271	1,245
Juchinsky G	10,061	7	Marshall N	6,477	1,231	Peters W S	42,894	1,190
Jensen E M	2,236	809	Marshall S	2,479		Peterson S B	62,474	
Jensen J E	24,376	775	Marshall V J	24,472	923	Peterson T N	43,394	5,968
Jenstad E N	43,233	617	Mason B D	39,776	4,328	Perryer P H	33,963	2,587
Johnson D C	13,302	934	Mason D R	5,442		Phillips I H	24,472	2,171
Johnson E M	10,448	2,322	Masters C M	6,477	399	Phillips J	4,780	
Johnson H E	18,299		Matviw D M	51,501	4,320	Phillips J B	46,230	4,544
Johnson K	17,754		Mauza B E	42,662	1,185	Phillips R	1,106	
Johnson P D A	38,518	2,059	Mawson A J	18,299		Phinitis C	22,177	
Johnson S P	17,558		May L D	18,199	525	Picker R W	19,742	
Johnstone C G	37,540	3,323	Mazanek I M	10,487	229	Plante G	13,905	
Johnstone S M	25,182		McAra P K	6,477		Plotnikoff J P	41,929	1,175
Jones B A	25,276	1,882	McAuley M W J	24,472	3,481	Pond W E	4,810	1,311
Jones P D	34,502	1,511	McBride B L	34,884	604	Popoff R L	6,477	1,838
Joynt H W	24,472	3,317	McCarthy K M	30,336	5,903	Powers T J	17,647	
Juett J L	15,851	69	McCarthy K M	17,675	36	Preissl W B	17,647	
Jung I E	26,124	3,611	McClelland N	17,627		Preston R J	3,320	1,319
Jupp K	28,988	665	McConnell W M	36,388	5,903	Price J B	42,061	1,581
Karen A	6,477		McCutcheon D M	43,956	4,260	Price R	25,194	21
Kay E	7,028	2,996	McDermid D H	6,688	805	Priest L	9,334	
Keay G R	37,095	2,840	McDonnell A W	36,949	8,527	Pringle D P	19,131	369
Keen L J	42,358	8,812	McGowan J	9,057		Procter C L	6,477	472
Keopence I W	25,334	36	McGreene M F	29,416	933	Procter P J	41,290	5,459
Keng L J Y	15,927		McIntosh J W	31,207	5,715	Proulx J A	9,950	4,671
Kenner P K	18,943	163	McKenna J P	4,533		Puls R	27,425	173
Kent D V	27,355	1,009	McKinstry D	20,969	817	Quaden W E	24,559	281
Kerr H L	1,966	539	McKinstry J L	5,559		Quan L	17,828	
Kernlake W	5,402		McLeod P H	20,448	782	Quesnel H J	22,440	5,156
Kidd V	18,255		McLoughlin W A	5,976		Quigley M D	24,472	111
Kienast R F	6,361	1,856	McMillan W H	17,683		Quinville R	15,202	
Kilpatrick R C	37,221	1,525	McNeil A O	28,601	2,741	Radiolf J B	21,818	363
Kim C S	18,257		McNicol N G	21,885	5,389	Ralph D E	18,516	509
Kim J	33,665	215	McNicol N G	28,766	1,748	Ralph R R T	28,685	1,470
King B M	49,275		Meade S W	22,155		Randiesome A G C	45,228	3,977
King H W	25,006	350	Meadley N J	22,155		Rasmussen W M	6,402	
Kingzett C M	26,940	175	Mearns S G	16,110		Ratzlaff D A M	22,016	
Klassen L	16,863		Melnychuk D	42,040	2,622	Reagh W H	25,067	
Kline R O	37,931	1,826	Melness G R	16,882		Reay C D	1,293	641
Kluhe H A	31,133	2,982	Merz L	6,477	1,897	Reay L D	24,243	
Knight P	30,261	206	Metzger J F	42,475	2,359	Redman P M	19,080	
Kohlert R N	48,142	9,432	Metzler J	9,044	164	Reeves T R	17,789	
Konrad K L	5,446		Middleton M N	18,299		Reitsma K R	11,224	
Kramer C	17,833		Miller G L	26,024	154	Renfrew K J	18,943	
Kruk G	13,134		Miller K B	30,565	2,021	Renyard T S	6,477	1,122
Kundzewich P B	28,609	301	Miller R J	60,013	6,103	Reynolds C D	22,016	
Laboucaie S J	18,280		Miller R J	3,286	1,227	Rhodes N C	24,445	5,304
Lacey P J	15,851		Milott E A	2,446		Rice G	1,125	
Lacey T J	20,034	166	Mitchell R J	2,898	839	Richardson C	17,541	
Lackner R C	17,873		Mitchell S R	34	80	Richer J A	2,349	
Laflamme P C	6,204	193	Mottliet D E	25,391	527	Richmond R J	43,403	4,806
Lain B T	36,946	672	Moore B E	1,123		Ridenoure R T	19,025	
Lalonde R K	22,323		Moore A D	14,876		Roberts B	32,761	993
Langston R	17,754		Moore B	26,843		Roberts D S	10,567	
Larsen M I	18,299		Moore E L	31,378	1,381	Robertson E	2,630	758
Latremouille M D	4,004	1,081	Moser E L	1,814	974	Robertson M L	15,182	
Latremouille C L	17,888		Muir E E	16,294		Robertson S R A	22,488	2,688
Lauder A B	50,103	6,366	Murdoch B P	51,435	2,442	Robinson J H	48,260	
Lavry R C	17,278		Murray J F	24,472	2,331	Rodman H B	6,460	
Lea L L	21,018		Musil P	1,491	952	Rogers J A	13,600	
Leach S W	21,777	1,134	Musyowski F E	24,930	715	Rogers R W	24,787	572
Lee J	25,364	163	Myers W C	7,113		Romy A	36,530	1,487
Lee K	6,477	546	Naumann K	7,297		Rowed R J	15,837	361
Leidolf P D	23,038	162	Neumann H F	29,829	353	Rugg D A	49,065	10,766
Levesque R A	1,622		Newman B F	6,314	3,240	Rushworth O N	5,333	23
Levin E E	23,597	58	Newman J C	58,670	4,333	Russell B E	10,534	192
Levin R S	46,960	103	Newman W F	6,754		Russell D G	17,099	
Lester R S	24,472	245	Newton E	6,374	1,055	Ruth C A	11,117	396
Long F J A	24,082	943	Nicholls K R	16,518		Rutherford M P	6,402	
Loucks E	24,540	1,051	Nielsen A L	25,173	1,366	Ryan B	1,555	
Ludlow W E	27,622	253	Novotny L	8,477	187	Sampson H J	24,860	360
			O'Brien R D	27,830				
			O'Keefe B					

SALARIES, WAGES, AND TRAVELLING EXPENSES
MINISTRY OF AGRICULTURE AND FOOD—Continued

F 11

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Sanders M J.....	44,672	2,133	Sweetinhoff S.....	659	378	Warner B.....	33,416	3,300
Sands D J.....	41,640	1,160	Sylvester R.....	43,062	3,164	Washington M R.....	31,030	7,124
Sandy K.....	29,955	385	Szalay S C.....	6,073	644	Watson W.....	6,520	963
Sasaki H W.....	32,690	1,788	Talarico D.....	5,459	702	Waterhouse H M.....	20,408	
Saunders E L.....	18,205		Taylor R.....	26,181	2,558	Waterman P F.....	37,466	148
Saunderson C W.....	1,289	710	Tegart R M G.....	35,048	5,135	Watkins A A.....	37,376	1,144
Sawatzky L G.....	18,139		Teral S.....	22,016		Watson K T.....	23,864	811
Scabar L A.....	24,263		Thom J I.....	22,091	185	Watson P A.....	21,903	6,076
Schildroth J W.....	29,775	1,582	Thomas W G.....	6,477		Watson T K.....	42,434	556
Schmidt E.....	24,472	619	Thompson H G.....	23,194	677	Wat G M.....	5,493	878
Schulz E.....	31,675	7,130	Thompson M K.....	44,403	833	Weaver G C.....	6,477	
Scott M G.....	16,298		Thomson B J F.....	22,027	2,441	Webb B.....	16,857	91
Scott R B.....	25,699	1,381	Thomson L M.....	19,014	91	Weber W.....	22,406	2,476
Scott R L.....	31,448	4,356	Thorp G G.....	45,636	3,556	Weber W C.....	18,436	1,638
Scurnah S D.....	18,282		Threlkeld G A.....	16,361	337	Weir J C.....	18,639	
Senn N L.....	41,212	2,599	Throness L D.....	1,492		Wheeler B H.....	3,168	736
Sera R A.....	44,911	5,611	Thuler R W.....	8,485		White M L.....	6,477	161
Shane M.....	4,898		Tingle J N.....	43,406	4,954	Whitmore M L.....	20,817	
Shaw K L.....	5,459	415	Tocheri J.....	16,931		Wickens W E A.....	49,263	5,273
Sheikie J M.....	3,901		Tompkins D C M.....	19,248		Wickham I C.....	7,877	
Sherrwood M J.....	22,554	153	Topham D A.....	17,908		Wiebe H.....	3,391	502
Siempelkamp W E.....	32,672		Tramor D E J.....	6,457		Wiebe W W.....	42,983	8,003
Sikora G.....	7,351	1,154	Trank G.....	17,489		Williams L V.....	25,307	4,220
Slorach G W.....	17,643		Trethewey N M.....	17,620		Williamson J M.....	934	278
Slyth P A.....	18,299	41	Tubbs B C.....	17,789		Willis R L.....	3,016	203
Smith B E.....	32,232	671	Turner E.....	1,522	537	Willows C A.....	10,847	
Smith B N.....	11,763	866	Turner M S.....	24,318	1,051	Wilson C M.....	14,039	
Smith D M.....	16,213		Tuura I H.....	19,654	444	Wilson T N E.....	13,513	1,289
Smith F.....	6,626	423	Ulanaky S.....	5,837	87	Windt T A.....	51,242	2,635
Smith L M R.....	16,131		Underhill K B.....	22,102	1,186	Woloshuk I.....	16,890	
Smith R E.....	15,731	173	Urquhart E J.....	1,569		Wong H L C.....	21,190	
Smith R L.....	297	88	Van Dalfsen K B.....	32,863	2,944	Wong W K.....	6,477	
Sneddon C A.....	5,715		Van Der Gulik T W.....	36,542	2,885	Wood R C.....	32,816	322
Snow H S.....	20,405	320	Van Horne E A.....	48	26	Woodburn L A.....	30,336	1,770
Snyder B G.....	17,612	53	Van Kleek R J.....	34,384	2,133	Woods J A.....	21,439	
Soder E M.....	37,808	2,122	Van Lierop W.....	41,646	3,871	Wright J.....	17,590	
Spencer R L.....	18,279		Van Aert L J.....	5,412		Wright L L.....	18,299	
Sperling A F.....	6,410	49	Van Iperen P.....	18,665		Wright R G.....	22,900	1,409
Sprout S L.....	5,403		Van-Wensem G J.....	14,437	171	Wyborn M.....	12,032	1,685
Starr H W.....	4,077	94	Vance H.....	5,392		Yelland G.....	5,459	1,748
Statham H A.....	706	278	Vandusen E.....	20,249		Yorston J M.....	40,530	3,725
Steele J R.....	46,220	1,725	Vardy A.....	9,810	1,128	Young G.....	22,435	250
Steenbok A.....	5,392		Veenbaas P.....	22,856	1,568	Ypma G.....	16,633	
Stephenson J W.....	1,210	249	Vielvoys J.....	43,189	4,017	Yuan R.....	27,323	2,419
Stevens J M.....	6,477	68	Volmeier A.....	17,185		Yungmeyer R C.....	730	482
Stevens S J.....	6,477	184	Waddell M J V.....	21,989	855	Zacharias J V.....	3,885	
Stewart C D.....	14,466	33	Wahl A H.....	42,862	2,870	Zacharias N.....	22,769	346
Stewart J.....	20,232	444	Walker E W.....	26,272	657	Zweck Von Zweckenbur E.....	30,402	1,781
Stone G C.....	29,788	4,753	Walker E W.....	152		Transfers, other ministries.....	236,347	7,563
Strachan G A.....	36,804	1,367	Walker E W.....	2,432		Automobile and other unallo-		
Sund F J R.....	18,434	4,976	Wallin A P.....	30,820	4,658	cated ministerial travelling		
Supene N J.....	47,121	672	Walton R.....	43,583	1,074	listed in the Schedule of		
Sutcliffe A R.....	13,200		Ward E J.....	22,542		Payments.....	469,042	
Swain M L.....	12,461		Ward H.....	17,835				
Swales S G.....	6,477		Wardle D A.....	6,477	39			
Sweeney M E.....	33,127	370	Waring M A.....	32,177	2,560	Totals.....	15,828,790	1,371,436

MINISTRY OF ATTORNEY GENERAL

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Smith Hon B R D			Anderson A M	7,641		Ayers K J	26,849	846
Minister	26,504	18,257	Anderson B	13,181		Bachmann S	16,960	
Williams Hon L A			Anderson B J	24,802		Baddeley S	17,842	189
Minister	4,779	2,496	Anderson C J	26,932	19	Bader H I	14,420	407
Hughes E N			Anderson C S	1,395		Bagley R J	26,134	
Deputy Minister	19,723		Anderson D H	7,992		Bagio L M	16,903	
Vogel R H			Anderson E L	64,944	1,036	Bagnall C	20,825	162
Deputy Minister	74,387	7,586	Anderson E L	18,918		Bahr D M	53,437	9,910
Rhodes F A			Anderson E M	18,871	21	Bailey E M	42,681	1,382
Acting Deputy Minister	23,449		Anderson G B	24,862		Bailey G	17,939	104
Aasen J	16,736		Anderson G J	1,479		Bailey L W	17,407	
Aasen J N	27,555		Anderson G R	61,955	3,424	Bailey M M	104	
Aavik J	27,935		Anderson J F	20,842		Bailey P K	24,602	
Abbott D O	29,219		Anderson J M	22,467		Bailey R A	14,014	
Abbott G	12,665		Anderson J W	55,999	1,226	Bailey T L	16,405	
Abbott P V	1,684		Anderson K	21,017		Bailey W A	24,748	
Abeling A W	14,900		Anderson M	23,426		Bain A B A	17,760	
Abra H J	24,582		Anderson M	18,012		Bain B	25,318	91
Abra S F	18,299	43	Anderson R C	18,299	25	Bain G I	30,118	21
Aceman G P	21,595		Anderson R C	8,893		Bains S H	18,067	
Achtem R J	36,117	84	Anderson R	25,829		Baird D W	26,361	
Ackerman L L	8,981		Anderson S M	13,774		Baird M	4,919	
Ackerman M	18,436		Anderson T A	26,682		Baird M	17,366	
Acton A	16,548		Anderson T G	42,963	96	Baker D	16,376	104
Adam S	15,963		Anderson W J	10,076	917	Baker D	5,878	
Adam W W	29,974	7,639	Anderson W M	31,738		Baker G J F	64,944	3,719
Adamowski E J	25,106		Anderson N	25,845		Baker I	10,007	
Adams H B	27,973		Andison F S	34,596	3,564	Baker R A	23,380	23
Adams M E	27,617		Andison J F L	27,472		Baker R C	35,943	
Adams N	32,249		Andrew J	30,449		Baker R O	27,290	
Adams R	2,722		Andrews J M	32,393		Baker S A	17,568	
Adams R C	17,609	15	Andrews K	303		Bakken G J	25,471	
Adams S G	17,168		Andrews S	28,996	386	Bakker M O	42,009	
Adams S	22,455		Angene M	55,900	5,897	Bakony C E	64,944	2,688
Adams V C	27,829	283	Anglehart L M	21,515		Bakuska B N	3,201	
Adams R D	26,186	7,248	Angus G	30,738	14	Balazs A M	28,726	
Adie M	44,106	4,389	Angus G A	15,513		Balden L	18,661	128
Adlem A	34,965	317	Anketell W R	2,951		Baldwin C W	27,274	
Adolph N A	20,036		Annandale R J	25,920	1,824	Baldwin K R	18,437	
Adrian R J A	23,064		Anson S A M	22,828		Baldwin M A	16,504	
Advocaat W G	17,194		Anthony R H M	55,014	5,335	Baldwin S	19,250	
Agg B W	38,856	86	Anthony S A	29,210	405	Balicki S	26,098	
Agg T	9,229		Antifaeff J	22,703	244	Balkwill D J	31,031	
Ahvenus P	20,976		Antifaeff S C	12,645	869	Bali B	3,593	
Ainsworth D G	24,408	32	Appel F J	29,995		Ballam R G	37,068	5,682
Aitchison P A	19,837		Appleby C W	20,424	721	Ballance D	19,330	
Aitken E R	29,871	25	Arcure P	27,381	228	Ballantyne J	25,263	
Aitken R D	29,988	259	Arcuri V D	400		Ballinger-Spottford K	14,916	
Akin R D	24,871		Arden W F	25,026		Balon D A	18,299	
Albiston W J	23,815		Arkininstall M R	26,598		Bamford S L	17,489	
Alcombrack T A	1,407		Armistead A B	17,103		Bampton B	15,362	
Alderson L M	21,130		Armstrong A G	20,362	560	Bampton K G	20,228	
Aldrich G C	22,455		Armstrong D A	19,734		Banfield J	29,296	
Alexander G	19,737		Armstrong K W	25,432	6,824	Bannan A W	28,437	120
Alexander J K	25,617		Armstrong K D	15,686		Banner D K	25,586	
Alexander L L	23,739		Arnold G R	25,545	5	Bannerman B A	29,721	6,059
Alexander R D	33,667		Arnold H E	27,894		Barak S A	18,703	
Alexander R H	27,986		Arnell J	20,513	274	Barber J	18,299	
Alexander R J	25,991		Arnet E H	17,771	88	Barber V A	4,922	
Ali S	17,354		Arnett L R	22,672	311	Barbour M M	43,512	1,700
Allan C B	28,314		Arnold B	11,356	7	Barbour W Y	23,084	143
Allan D H	28,287		Arnold E A	2,187		Barker C P	19,127	2,818
Allan G	27,695	1,031	Arnold F D	405		Barker M A	13,905	
Allan G	38,575		Arnold S I	24,846	18	Barker N D	19,753	
Allan I G	8,664		Arscott R J	25,320		Barkley C	19,423	
Allan R B	64,944	385	Arsenault Y J	25,861		Barley H J	28,200	
Allier F A	30,286	41	Arthur E J	26,540	22	Barnacle T G	28,988	2,149
Allen B A	20,601		Arthur J	47,695	1,692	Barnard D K	37,907	1,186
Allen C	3,213		Aruso J	24,287	14	Barnes B F	1,199	
Allen D	19,853		Arvay J J	51,730	11,400	Barnes E C	8,137	
Allen G	26,935		Asai S	19,094		Barnes F H	27,348	
Allen J L	49,936	1,450	Ashby C A	10,214		Barnes G M	23,106	
Allen R C	23,932	2,031	Ashby M J	5,346		Barnes H	21,456	
Allen S M	4,443		Ashenbrenner D M	26,702		Barnes J M	22,072	99
Ailingham D	11,952		Askew J C	23,635	179	Barnes P G	24,972	
Allinson J W	30,396	97	Askey A W	53,880	13,726	Barnes S E	14,010	498
Allison J W	18,299		Askgaard J W	178		Barnes S L	11,986	
Allison R J	28,040	1,051	Aspelin S J	49,329	5,680	Barnett A	28,946	
Allison R M	26,663	36	Aspinall P	18,253	7	Barnett C C	64,944	8,361
Almas T E	18,012		Assinger A	20,126		Barnett G	34,490	661
Almond B	17,872		Aitchison P	15,430		Barnett T E	34,913	1,561
Almond G R	24,571		Atkins E C W	23,303		Barnwell K A	21,835	
Almond L M C	1,153		Atkins G C	21,728		Baron A P	32,042	
Altung-Ducious M	19,161		Atkins L M	20,596		Baronowski D	16,826	
Alves J A	15,755		Atkinson D E	18,210		Barr G R	25,683	1,118
Alway L	25,604		Atkinson V	31,970	460	Barrington R	24,791	
Amelio G J	26,624		Atwal G	17,770		Barron J	17,726	
Ames L M	28,710		Atwal T W D	30,217		Barry M E	5,371	190
Amey E B	36,184	186	Audetie J A	32,870	1,894	Bartlett A	19,643	
Ames L	16,412	143	Auger K A	25,184		Barusch E A	64,944	
Amos M P	27,231		Ausk K	30,440		Barusch I M	4,022	
Amundsen D E	30,887		Auringer G C	28,136		Basarab S L	22,830	
Amy T	27,016	729	Austen E	18,299		Bashford A J	16,569	28
Anchor E A	24,662		Austin H A	26,782		Bassett R	41,322	1,065
Audrie O	11,680		Austin J W	22,384		Bastien A R	24,960	
Anderson B	27,571		Austin W M	43,546	5,145	Bastien R B	27,045	7
Anderson M L	19,084		Avery L M	3,770	262	Bastin B E	64,944	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Bate M A	20,040	Berthiaume E A	24,770	Bonthoux R J	24,627
Bates L	26,415	Bertolami I	26,722	Boogerd E M	16,807
Bates M J	17,545	Bertrand B	32,862	Booker G F	24,103
Bath J	14,434	Besse A C	18,009	Boon D R	31,560
Batko A H	21,092	Besler S A	21,680	Booth L N	32,689
Batley B M	14,157	Besse R	13,151	Booth L H	17,252
Batt A W	24,770	Bessuille J C	26,840	Boran L S	24,558
Batt C M	21,823	Best M L	20,802	Bordass M G J	21,307
Baugh T	17,090	Bettridge B	1,574	Borden C L	18,004
Baumgartner R R	1,324	Bevans R E	32,630	Bordignon J	16,318
Baxter W	14,587	Bevans R W	29,615	Borody G E	26,231
Bay L J	27,472	Beveland J T	25,607	Borrelli A	16,204
Bayliff T L	2,753	Beveridge A	6,353	Borres C	17,654
Baylis R C A	25,196	Bevilacqua D A	17,798	Borrett B S	23,250
Bayly J W	25,398	Bevak G J	24,988	Borrett M	84
Beach C E	19,600	Beyer K L	27,769	Borrows Y	8,807
Beach F T	22,773	Beynon L	10,970	Borthwick L V	26,282
Beadle W E	27,478	Bickley W	32,032	Boshard F B	27,510
Beamish W F	48,089	Bidaud M	10,149	Bostock J C	28,018
Beard G J	24,742	Biddlecombe H J	22,384	Boswell G J	27,558
Beard R	17,227	Bigalke O	34,820	Boswell M A	28,049
Beasley D E	17,719	Bigham G C	9,525	Botten J D	16,636
Beaton N G	16,942	Bigland L A	28,248	Boudreau D	17,448
Beatty D W	25,932	Bigras B A R	22,436	Boulter B	16,566
Beaudette J A R	29,176	Bigras D	2,942	Bourdon C	17,001
Beaudette J P	28,039	Bilinski D F	25,849	Bourgault Y	23,690
Beaulac L E	34,242	Bill A S	1,798	Bourgeois L G	15,240
Beaulieu W L	25,402	Bing R J	28,375	Bourgeois L Y	22,163
Beaulieu V	20,262	Binnie J E	20,720	Bourgeois P	19,947
Beaumont K	14,747	Biorn P H	2,257	Bourgeois P M	23,568
Beaver C A	18,148	Birch D	22,487	Bourne C J	19,571
Bebeau F J	25,830	Birchfield S A P	42,148	Bourne C M	17,674
Beck C V	27,672	Bird E K	17,157	Bourne R P	38,786
Beck W M	25,868	Bird J	16,881	Bowden C W	14,028
Becker N	25,809	Bird V E	17,269	Bowden R R	26,641
Beckett C S	20,295	Birken P	51,055	Bowden R W	29,911
Beckingham A M	29,000	Birney K	23,655	Bowden T W D	26,499
Beddows H	7,896	Burrell G T	31,586	Bowen-Colthurst T	64,944
Bedecarr C A K	53,616	Bischoff S E	16,068	Bowers J A	41,890
Beddle R G	27,345	Bishop E	22,536	Bowers T D	18,299
Beet R A	25,317	Bitterman L L	105	Bowers W M	17,370
Beglar Z	23,202	Bjarnason H B	55,821	Bowes G E	25,134
Beglaw L G	19,156	Bjarnason H C	22,095	Bowes R A	23,372
Behncke J	64,944	Black B	17,514	Bowles B	2,901
Belman G G	24,076	Black D	22,786	Bowles M E	27,340
Beingessner P E	24,175	Black D D	23,149	Bowman K	29,246
Beka L G	2,518	Black M R	28,332	Bowman P	21,016
Belanger B G	23,617	Black S S	14,719	Bowman S G	18,895
Belanger L A	12,981	Blackburn D	8,865	Bowman V M	20,064
Belanger P J	35,216	Blackburn D B	25,565	Box D M	23,551
Belbas E B	30,570	Blacklock R J	28,988	Boyce L D	14,663
Belas C F	17,187	Blackman V	42,198	Boyce T D	26,384
Belak J A	17,849	Blackmore H	28,061	Boyce W T	29,509
Bell B A	22,259	Blackmore N	16,919	Boyer P	16,830
Bell D E	44,570	Blackstone I	29,794	Boyle J	28,074
Bell D L	31,552	Blades K C	15,528	Boyle R J	51,206
Bell E	26,202	Blady S M J	24,770	Braten F D	24,972
Bell K	26,633	Blain K H	30,180	Brace G E	25,531
Bell L	18,125	Blair J W	25,475	Brackinbury R	19,000
Bell O	21,705	Blair K A	26,966	Bradford E E	42,346
Bell O R	12,627	Blair T C	26,586	Bradshaw G	17,227
Bell P D	8,651	Blair W	26,032	Bradshaw W E	30,310
Bell P D	19,166	Blair W A	64,944	Bradshaw Y	11,185
Bell S J	18,138	Blake J I	18,662	Braga E	899
Bell V	17,508	Bleasdale L M	18,299	Bragan J H	23,504
Bellamore M E	22,105	Bleachingberg S D	43,592	Braham L C	64,944
Bellows J C	41,890	Blefare G	18,235	Brajovic R D	26,726
Bellwood M C	14,074	Blennerhassett R L	18,915	Brambell C	32,913
Bendall M A	17,220	Blinston B E	21,432	Brasie L J	27,323
Bendrodt E H	64,936	Bllok H	30,434	Brandon J J	20,155
Bengston S	18,415	Blomgren R	18,196	Brar C L	18,454
Bennekou F H	19,335	Bloxom G L	35,488	Braun-Nicholls E	18,224
Bennetsen B	19,840	Bluye V	24,300	Braun J	26,905
Bennett K	25,003	Blundell B M	21,680	Bray C P	16,693
Bennett L A	28,987	Boach R B	26,471	Breadman D L	20,266
Bennett M S	10,991	Bobovic M W	29,455	Breakwell C	16,382
Bennett S	22,795	Bodner L N	18,227	Brecknock D T	494
Bennett W R	22,822	Boehmke S A	12,127	Bremner D	16,385
Benson D W	29,545	Bohn D L	22,873	Bremner M	20,024
Benson R H	31,420	Bohn G	24,694	Brennan C A	23,137
Bestley V	5,121	Boisvert J H R	36,759	Brennan M J S	23,701
Berarducci B G	7,983	Boisvert N	29,522	Brenner A	31,864
Beresford C D	21,946	Boivin A	23,524	Brett J T	27,643
Berenskan S S	23,572	Bolan S J	4,040	Brewer H J	17,789
Berg M	22,729	Boles E D	10,011	Bridge J	4,694
Berg M M	27,656	Bolkow D M	9,067	Briemberg E M	27,434
Berger A	17,448	Bolseng T	21,595	Briere L K	23,575
Bergeron A	16,068	Bolton N A	49,037	Bright C L	19,115
Bergsma S L	15,769	Bomba T	26,230	Brund-Sheridan A K	62,310
Bergum F	4,724	Bond J V	25,939	Bruscoe L E	6,269
Bernard D V	16,906	Bondaroff H	31,866	Bruscoe W H	25,757
Bernard J L	655	Bondy J C	16,560	Bristow S A	24,012
Bernhard B D	24,903	Bondy S L	4,288	Bristow S W	23,783
Berrie T W	22,980	Bone E P	28,515	Britton G A	5,635
Berringer K A	20,863	Bonsteel L G	15,851	Broadland J	12,296
Berry F A	24,692	Bonner A L	21,655	Brock-Miller A E	25,827
Berry P J	3,390	Bonora F M	18,299	Brodie P	43,692

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Brogard V M	13,428		Butler L C	21,395		Carr G A	24,765	
Bromley H	25,362		Butler L M	28,415		Carr G F	29,270	382
Bromley J R	1,892		Butler M	27,395		Carr H E	19,357	
Brooke V J	4,591		Butler T	16,417		Carr J M	12,938	
Brookman V A	18,671		Butterfield M J	11,981		Carr M M	18,418	
Brooks A T	25,701		Butula L M	26,238		Carr P D	25,548	
Brooks D W	31,374		Bourman J M	24,011		Carr P L	18,23	
Brooks G A	24,392		Byer C M	23,598		Carr S	13,930	2,191
Brooks J	22,580	68	Bygrave M G	23,898		Carriou J L	27,418	42
Brooks L	9,362	116	Byl I	24,156		Carroll N A	25,766	66
Brooks R B	16,578		Byrne B P M	64,944	144	Carroll N A	27,340	
Brophy R W	17,424		Byrne M A	1,985		Carroll N A	16,489	
Brosier G A	32,227	528	Byrne T	26,045		Carroll N A	32,310	
Brousseau M T	18,304		Bzowy L	10,077		Carroll N A	35,691	1,793
Brower J L	3,361		Cachero M J	16,090		Carroll N A	41,165	1,147
Brown A G D	22,643	2,496	Cadeaux T R	28,689		Carroll N A	52,758	30
Brown B C	31,074		Cadwaladr M	22,484	181	Carroll N A	26,310	822
Brown B R	16,732		Cain J V	50,492	5,544	Carroll N A	25,338	
Brown C L	25,551	111	Caird J C	7,912	126	Carroll N A	24,618	
Brown C R	52,574	8,986	Cairns J D		487	Carroll N A	26,174	116
Brown C W	25,803		Cairns G V	29,053		Carroll N A	26,660	
Brown D	26,610	147	Cairns J H	31,738	99	Carroll N A	17,797	67
Brown D	26,727		Cairns J K	7,946		Carroll N A	15,117	
Brown D	18,467		Cairns R W	54,103	4,154	Carroll N A	20,866	171
Brown D A	22,953	1,158	Caisie P J	18,686		Carroll N A	38,909	
Brown D L	33,384		Calbeck K A	4,118		Carroll N A	26,374	
Brown H M	17,828	14	Caldwell R D	24,793		Carroll N A	20,167	
Brown J A	9,046		Caldwell R L	28,525		Carroll N A	16,807	
Brown J R J	23,171		Caley S	17,833		Carroll N A	24,374	
Brown K	25,530		Caley S H	22,513		Carroll N A	27,472	410
Brown K	21,595		Calloun D C	10,453	606	Carroll N A	20,968	
Brown K	1,709		Calladine S	17,172		Carroll N A	23,825	
Brown M K	16,171		Calland N B	27,448	1,649	Carroll N A	4,170	
Brown N M	28,822	2,022	Cameron A W	23,870	85	Carroll N A	18,236	21
Brown P	4,204	434	Cameron G	26,982	85	Carroll N A	37,375	
Brown P	532		Cameron M	16,318		Carroll N A	29,722	38
Brown R	16,547		Cameron M	22,661	22	Carroll N A	21,688	
Brown R	16,633		Cameron S	22,484	349	Carroll N A	18,122	
Brown S M	11,276	506	Cameron W	25,358	143	Carroll N A	25,148	
Browne G R	25,256	15	Cameron W D H	36,513	2,216	Carroll N A	7,461	13
Browne P J	22,697		Camine J	13,831		Carroll N A	2,934	
Browning B B	17,710		Campana J	4,204	54	Carroll N A	184	
Browning H R	14,251		Campbell A E	32,299	28	Carroll N A	25,817	85
Brownlee K	22,980		Campbell C G	25,624		Carroll N A	53,993	
Bruce P K C	31,738	3,596	Campbell C T	9,743	373	Carroll N A	23,070	
Bruce R B	21,742		Campbell D N	26,837	50	Carroll N A	16,398	
Bruce S	4,647		Campbell D R	64,944	2,284	Carroll N A	17,609	
Brunson A P	40,466	4,817	Campbell G T	24,467	98	Carroll N A	6,322	
Bruiser B A	28,988	255	Campbell H D	48,767	990	Carroll N A	25,798	
Brustolin T	14,607	2,003	Campbell J	24,785		Carroll N A	17,734	
Bryson R B	10,458		Campbell J C	17,451		Carroll N A	23,847	
Buchanan V B	23,282		Campbell J C	27,398	32	Carroll N A	8,544	527
Buckham C	18,901		Campbell J M	22,495		Carroll N A	22,304	
Buckle B	18,548		Campbell J R	24,084	252	Carroll N A	15,118	
Buckle J E	21,693		Campbell L W	42,985	4,851	Carroll N A	16,068	
Buckley D T	10,775		Campbell M D	26,453		Carroll N A	27,089	
Buckna C A	31,676		Campbell M F	20,120	166	Carroll N A	18,591	1,009
Budarsch E H	13,927	39	Campbell N M	29,579		Carroll N A	21,869	
Budovsky A	26,609	176	Campbell S A	22,587		Carroll N A	45,530	852
Duhr S R	29,517	516	Campbell S A	15,811		Carroll N A	53,534	
Duie G M	17,100		Campbell W E	58,468	417	Carroll N A	17,886	
Dujak R J	8,482		Campo R G	11,197		Carroll N A	767	
Duloch S A	17,610		Canby P D	1,837		Carroll N A	29,564	234
Duloch S A	26,315		Canham J P	24,394		Carroll N A	18,559	
Duloch W	26,315		Canham R G	10,234	345	Carroll N A	22,092	33
Dundach G	29,982		Canning V	18,280	353	Carroll N A	34,535	
Durch S G	13,324		Cannon C J	27,625		Carroll N A	18,272	386
Durch S G	31,243		Cannon D J	23,469		Carroll N A	18,886	
Durden B A	17,719		Cannon J D	19,507		Carroll N A	27,140	2,058
Burgess E A L	6,884	380	Caroline K	37,068	6,287	Carroll N A	26,257	21
Burke J L	30,212		Carroll B J	25,422	89	Carroll N A	22,279	
Burke J L	18,082		Car J	27,113	217	Carroll N A	23,927	
Burkhardt L A	52,204	4,177	Caravetta F	27,087	243	Carroll N A	22,560	
Burkitt C R	33,347		Cardarelli H K	18,299		Carroll N A	26,307	12
Burks J E M	17,860		Cardinal G L	23,382		Carroll N A	27,977	
Burnes C A	48,907	4,538	Carey D L	462		Carroll N A	37,288	3,204
Burns A I	25,786		Carey M M	18,592	45	Carroll N A	22,729	664
Burns D A	27,173	6	Carey M N	29,146	222	Carroll N A	15,563	
Burns H G	27,502	1,002	Carfra R W	52,279	2,419	Carroll N A	30,111	623
Burns J S	23,421	902	Carlgren D D	46,115	5,516	Carroll N A	27,022	
Burns M J	22,598		Carlisle S	20,730	26	Carroll N A	19,956	
Burns N	21,618	140	Carlson B J	18,245		Carroll N A	16,365	23
Burns S A F	27,946	35	Carlson C G	12,868	332	Carroll N A	16,631	
Burr K D	22,553		Carlson D G	19,999		Carroll N A	16,570	
Burr M J	26,305		Carlson J H G	37,427	4,198	Carroll N A	21,872	91
Burrell J A	28,722		Carlson M	23,910	782	Carroll N A	25,719	
Burrell J J	14,352		Carlson R A	24,576	301	Carroll N A	17,960	
Burich B M	8,750		Carlson S A	18,695	1,625			
Burton K R	38,263	3,287	Carlyle M	18,076				
Burton R S	33,984		Carvachan D	28,612				
Burby P D	18,236		Carvachan M T	26,873				
Burby P H W	27,566	561	Carvachan W L	10,496	1,063			
Burk C A	14,903		Caron E C	25,679				
Burk D A	23,868		Caron R B	15,551				
Burk D W	49,013	344	Caron M N	26,647				
Butler C R	13,802	655	Carpenier M T	24,538				
Butler F S	27,517	410	Carpenier W J	54,143	3,878			

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 15

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Christenson D G.....	1,199		Colton T J.....	27,403		Cownden V.....	13,856	
Christian M W.....	37,867	8,323	Colussi D L.....	39,569	1,830	Cox A B.....	27,828	
Christian W.....	29,981	49	Colwell P.....	6,643		Cox B W.....	25,985	
Christiansen B.....	18,103	465	Compton D H.....	8,347		Cox D.....	24,283	
Christie A J.....	4,301		Conrse B.....	25,237		Cox J H.....	23,619	28
Christie S D.....	27,472		Congram L M.....	17,740		Cox J M.....	28,556	
Christman S E.....	5,431		Connelly F.....	27,801		Cox P A.....	20,342	
Chugg W F.....	15,026		Conners S.....	25,379		Cox W V.....	25,067	726
Churchill A B.....	27,230	33	Connolly D.....	7,976	189	Coxen L J.....	21,355	
Churchill J P.....	17,947	571	Connolly J D.....	34,947		Craibres J.....	3,122	
Churchwell K C.....	26,439	12	Connor K J.....	40,366		Craft P S.....	26,297	
Cinipponi K.....	17,204		Connors R J.....	25,472	181	Craig D A.....	17,440	271
Cibelli A M.....	16,407		Conroy D R.....	18,201	217	Craig G A.....	28,518	
Ciotoli B.....	7,211		Conroy M J.....	9,149		Craig I M.....	19,131	21
Citterelle T E.....	25,211		Conway K.....	32,967	1,551	Craig K B.....	25,822	
Claassen D.....	30,978		Conzatti M J.....	24,993		Craig R.....	27,436	421
Clatt J J.....	22,384	338	Cook A S K.....	38,967	1,808	Craig R K.....	19,709	128
Clancy D L.....	52,934	8,030	Cook G D.....	26,487	98	Craig W G.....	64,944	
Clare D A.....	3,284		Cook G E.....	20,607	4,037	Craig W L.....	25,707	63
Clare L P.....	64,944	237	Cook L A.....	17,753	93	Cram G J.....	28,738	6,494
Claridge M G.....	47,928	152	Cook P.....	8,826		Cramma B.....	17,509	
Clark A E.....	25,790		Cook P S.....	3,730		Cramma C.....	17,449	
Clark B A.....	19,879	2,298	Cook S E.....	21,258	1,895	Crawford D W.....	25,845	
Clark B A.....	2,086		Cook S E.....	28,345	1,483	Crawford M P.....	26,060	
Clark C J.....	18,225	1,076	Cooke J L D.....	24,545		Crawford R C.....	25,124	
Clark D B.....	27,807	169	Cooke J V.....	14,054		Crawford R C.....	34,415	2,444
Clark D C.....	12,795		Coombes C W.....	17,489	606	Crawford R I.....	6,402	
Clark D H.....	26,850		Cooper C G.....	30,190		Crawford T J.....	26,090	
Clark J.....	18,299		Cooper J D.....	27,261	50	Crawford V D.....	27,234	207
Clark L E.....	2,682		Cooper L.....	18,315		Crawley V J.....	4,733	
Clark L J.....	37,721		Cooper L H.....	32,519		Creslock E.....	20,245	54
Clark P H.....	57,652	4,923	Cooper M A.....	26,696		Cress S G.....	17,726	
Clark R J.....	28,362	69	Cooper S.....	29,977		Cresswell C A.....	27,442	
Clark S A.....	19,256		Cope T K.....	15,321		Cresswell M E.....	31,031	
Clark W K.....	49,148		Copeland D G.....	26,967		Cresswell M W W.....	23,037	
Clarke D L.....	27,315		Copeland S G.....	24,117	221	Crevier E S.....	30,032	
Clarke S G.....	22,980		Copes M I.....	9,621		Creyke T.....	32,529	
Clarke S L.....	18,701		Copithorn E M.....	8,289		Crich J V.....	25,252	
Clarke W N.....	53,919	1,488	Coplin G H.....	34,174	3,766	Crimp M.....	2,952	
Clarkson S B.....	4,323	107	Corba A.....	4,959		Crim M A.....	19,887	1,142
Clewson R A.....	25,641		Corbett D J.....	9,439		Crispin T.....	22,778	
Clayton C.....	4,088		Corbett H.....	16,094		Cristiano L.....	16,165	
Cleary D M.....	952		Corbett H.....	9,170		Cristiano P.....	16,383	
Cleese F F.....	3,459		Corbett M A.....	17,321	14	Crockford S M.....	17,086	
Cleaver B E.....	37,608	130	Corbin M.....	306		Croft C L.....	12,583	607
Clements G W.....	47,970	3,095	Corbin W T.....	27,019		Croll A C.....	45,917	2,305
Clemson A R.....	24,443		Corby F A.....	32,997	1,220	Cromarty V L.....	24,590	
Clermont G M.....	29,276		Cordero L C.....	20,718		Cromb J B.....	12,654	
Clifford O J.....	17,878		Corder S.....	1,150		Crompton B D.....	16,631	
Close A L.....	23,454	239	Corden G.....	19,052		Crompton P.....	18,315	11
Clough P J.....	28,232		Cordeiro B M.....	20,337		Cronin E J.....	64,944	83
Clydesdale W J.....	32,507	14	Corlett S.....	16,300		Cronin L L K.....	34,615	6,728
Coan B.....	17,901		Cormack E M.....	57		Cross L.....	29,032	63
Coates S C.....	17,745	206	Cormack G R.....	26,050		Cross L E.....	26,042	
Cobbins A L.....	46,226	651	Cormack S L.....	21,984		Cross L W.....	7,922	
Cochlan R P.....	17,293		Cornell R G.....	16,689		Crossan W R.....	22,981	
Cochran A G.....	25,548		Cornick J D.....	31,229	1,472	Crowell D W.....	24,324	
Cochran C L.....	27,439		Cornish K A.....	27,751	50	Croteau D O.....	27,398	152
Cockerill A D.....	26,881	156	Cornish S E.....	27,448		Crothers A J.....	24,864	148
Cohen S.....	50,516	200	Corrado M R.....	24,683	672	Crowe T.....	2,779	
Colantonio A V.....	18,511		Corrigal M P.....	22,676		Crozier J E.....	26,619	
Cole M C.....	26,098	510	Corrigan D R.....	23,710		Cruickshank L.....	3,847	
Cole P R.....	28,538		Corrigan L M.....	5,136		Cruickshanks M J.....	27,634	
Cole R A.....	25,565	21	Corrigan L R H.....	35		Cruce G R.....	26,635	
Cole S L.....	18,665		Corry P J.....	6,777	15	Cuiter S.....	14,570	
Cole W H.....	1,740		Corser D.....	24,960		Culhane M J.....	4,346	
Coleman A F.....	8,549		Cosgrove C E.....	2,393		Culhane V F.....	31,838	625
Coleman J M.....	10,769		Cossey K A.....	25,882		Cullen J W.....	26,348	30
Coleman M A.....	25,181		Cost L C.....	26,024		Cullen R.....	23,319	
Coleman S N.....	19,900		Costello E G.....	18,405		Cullen S T.....	20,932	
Coleridge K M.....	19,929		Coster D M.....	22,384	2,773	Cullinane C A.....	19,208	
Cole R F.....	21,310		Cosulich J A.....	2,397		Cullinane T R.....	64,944	512
Colista D.....	17,181	306	Cote J H R.....	25,269		Culson P A.....	17,765	77
Colley E J.....	28,141		Cotie W.....	27,365		Cumblidge R.....	27,403	
Colley G.....	31,977		Cotton F L.....	25,824	771	Cunningham H W.....	24,388	
Collier J I.....	23,079	28	Coulas G R B.....	68,443	6,769	Cummings J A.....	18,849	106
Collier K H.....	55,924	687	Courage E R.....	26,659		Cummings J T.....	25,364	
Collinge K.....	70		Courtney J D.....	26,395		Cundy J.....	1,326	244
Collings M R.....	27,562		Courtright L M.....	28,743	1,692	Cunningham N A.....	25,707	80
Collings P D.....	64,944	454	Cousins B M.....	30,947	1,284	Cunningham R C.....	7,279	
Collingswood N C M.....	64,944	620	Costo M M.....	18,679		Cunew L O.....	8,533	
Collins B D.....	19,150		Coutts G U.....	7,555		Cunew B D.....	9,343	
Collins B M.....	17,888		Coutts S L.....	33,119	797	Curran B J.....	995	
Collins D L.....	7,880	7	Couture A R.....	16,619		Currie D I.....	2,415	
Collins D S.....	64,944	748	Covey A R.....	14,089		Currie G D N.....	32,155	22
Collins D W.....	26,793		Cowan C M.....	22,752		Currie J E.....	32,455	39
Collins J.....	23,043	375	Cowan G C.....	17,864		Currie R.....	5,311	
Collins J E.....	22,384		Cowan L J.....	19,392	680	Currie R.....	21,217	
Collins K A.....	11,696		Cowell C E.....	25,026		Currie R J.....	27,521	363
Collins M W.....	20,206		Cowell J.....	27,674	275	Currier E.....	4,117	280
Collins T F.....	25,983		Cowan J S.....	18,228		Cursons D G.....	17,402	1,122
Collins W J.....	18,228		Cowie K.....	16,791		Curtis C E.....	25,927	
Collins R E.....	55,278		Cowland U B C.....	23,943	2,138	Cushing W R.....	29,277	
Colver R D.....	64,944	5,384	Cowman G.....	25,852	1,187	Cushion F A.....	18,603	
Colman M C.....	25,087		Cowman G E.....	35,045	1,088	Cusumano A.....	4,958	
Colmenero C.....	5,307		Cownden S.....	17,150	251	Custodio M I A.....	18,242	
Colpitts C L.....	26,730					Cutway E D.....	25,334	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Cyr R L.....	25,500	5	Dempster M.....	9,841		Dortman K J.....	6,989	
Czech N A.....	27,284		Dempster W C.....	51,397	297	Doucette H.....	47,271	2,049
D'Alfonso J.....	25,511		Dempsey D D.....	21,320		Dougal R J.....	19,156	
D'Alroy D G.....	27,828	880	Demyneck W J.....	17,800		Douglas D M.....	29,035	
D'Andrea D.....	17,845	6	Deneef G C.....	26,521		Douglas J P.....	26,790	
D'Andrea R O.....	64,944	1,430	Dennis C S.....	24,954	65	Douglas K J.....	29,685	51
D'Andrea S.....	14,202		Dennis K L.....	19,421	39	Doutre B A.....	18,227	14
D'Argis F W.....	26,418	514	Dennison L.....	7,969	65	Dowmo K.....	4,391	
D'Argis J M.....	11,925		Denoon K S.....	35,482	2,996	Dowling E M.....	22,384	504
Dahl G.....	25,906		Denroche G S.....	64,944	894	Dowling S W.....	32,288	
Dahl L D.....	24,581		Dent S.....	5,997		Downie M D.....	20,024	2,933
Dahli E.....	39,740	1,719	Denty W E.....	28,601	4,350	Downie W J.....	27,472	1,577
Dahmer L.....	26,717	240	Denysuk L G.....	5,444		Downing B.....	24,401	
Dalari S K.....	24,617		Deptack R S.....	1,498		Downing J G.....	27,353	
Daigneau T E.....	27,722	25	Deremowski B.....	2,756		Downing R G.....	35,673	113
Dalbly K I M.....	29,460		Derksen C A.....	17,610	1,007	Doyle D A.....	47,773	2,301
Dallamore W A R.....	39,028	1,632	Dermott E J.....	37,575		Doyon R C.....	22,766	
Dallas L G.....	30,839		Derrick M L.....	25,451		Dragon F I.....	19,886	
Dallaway M.....	7,640		Des Roch D L.....	10,547		Draper G B.....	26,421	
Daly D.....	16,815		Desbottes N.....	23,347	1,309	Draper S.....	17,894	6
Damir G.....	16,942		Desjardins G E.....	26,260		Drayton C A.....	6,121	
Daniels G.....	15,318		Desmarais M.....	26,513		Drayton S A.....	19,156	
Dandics D A.....	24,712		Despins T J.....	23,112		Drew L A.....	16,746	
Darby D W.....	1,085		Desrosiers F C.....	26,387		Drew P.....	38,830	322
Darge L D.....	26,228		Deterting H W T.....	26,000		Drews M V.....	32,348	
Darimont M M.....	19,156		Devellano F E.....	10,366	14	Dri S.....	353	
Date J D.....	20,442		Dever A M.....	22,665		Droeshaert M C P.....	20,624	163
Dauphinee W C.....	23,040		Devito J L W.....	27,454		Droy J T.....	31,373	
Davey D A.....	23,773	264	Devlin D A.....	1,199		Drozda M.....	20,503	
Davey L E.....	16,361		Devlin H J J.....	8,548		Drummond D J.....	18,619	1,747
Davidge N L.....	1,635		Devries R M.....	24,804		Drummond K B.....	21,595	
Davidson W D.....	29,175		Dewar L G.....	17,489		Druskin A.....	28,507	
Davidson A E.....	28,765	561	Dewart P J.....	8,944	177	Druskin P.....	27,428	
Davidson K G.....	25,951	869	Dewing K R.....	16,309		Drysdale J A W.....	64,944	1,027
Davidson P A.....	16,566		Dhant S.....	17,380		Dubord K.....	27,472	167
Davidson S E.....	23,889		Dhillon R.....	7,808		Duck T G.....	23,451	192
Davidson V E.....	23,157		Di Castro D A.....	17,329		Duczak O.....	25,968	12
Davidson W J B.....	899		Di Palma I.....	18,884		Duckridge J G.....	25,433	1,925
Davie H M.....	22,969		Diamond L J.....	9,424		Dudley H M.....	28,099	
Davies A H R.....	27,449	886	Dick C M.....	22,384		Dudman L.....	16,946	
Davies B D.....	23,898		Dick K G.....	20,846		Duehmig C B.....	23,316	
Davies D E.....	17,205		Dick S M.....	19,962		Duerden J D.....	45,346	2,750
Davies E O.....	43,288	2,011	Dickie J L.....	25,795	19	Duffin J R.....	771	
Davies G E.....	24,823		Dickie L C.....	15,909	134	Duffin P.....	1,142	
Davies G J.....	54,568	202	Dickie P J.....	36,034	759	Duffin R H.....	23,624	
Davies G N.....	3,323		Dickinson S E.....	661		Duffy H.....	25,674	
Davies G W.....	27,341		Dickson B.....	17,914	18	Duford P A.....	17,274	
Davies J A.....	6,487		Dickson C B.....	30,971	4,749	Dufrene J L.....	16,739	
Davies J L.....	64,944	1,330	Dickson G A.....	28,415	164	Dugan J.....	13,255	
Davies K.....	22,455	5,591	Dickson G J.....	25,710		Dugdale H E.....	22,488	
Davies L.....	18,692		Dickson J.....	24,611		Duggan A F.....	25,715	
Davies L P.....	27,472		Dickson R C.....	23,189		Duhamel L.....	24,549	
Davies R.....	2,465		Dickson S M.....	17,651		Duke J L.....	27,472	
Davies R J.....	6,166		Diebolt W J.....	64,944	1,451	Dumala R.....	43,145	1,734
Davies T.....	6,890		Digby P.....	18,315		Dumond J V N.....	28,654	11
Davis B K.....	64,944	2,213	Dillon E.....	15,168		Dumont M D.....	15,402	
Davis D F.....	5,374	61	Dillon M.....	18,371		Dunaway P J.....	23,960	
Davis G E.....	27,223		Dinnell M A.....	17,855		Duncan A.....	25,785	
Davis M.....	623		Dinnell T.....	24,023		Duncan D S.....	47,140	2,210
Davis N J.....	17,575	280	Dinardo V.....	16,103		Duncan E N.....	25,764	
Davis R.....	26,633	88	Disterheft A G.....	26,418		Duncan J C.....	32,322	
Davis R G.....	25,671		Diomaso M.....	19,106		Duncan R M.....	13,941	
Davis R M.....	3,296		Dittrich D F.....	27,273		Duncan T F.....	32,258	1,084
Davy R T.....	25,608		Dixon I D.....	27,705	441	Dungey R.....	31,909	182
Dawson M.....	11,380		Dmytryshyn G.....	22,697	361	Dunn D M.....	18,078	70
Dawson R E.....	22,975		Dobell P.....	28,165	7	Dunn E.....	20,792	100
Dawson W.....	2,697		Dobson C W E.....	27,537		Dunn G R.....	28,354	
Day D.....	16,303		Dobson G C.....	26,786		Dunn I M.....	24,874	
Day I.....	27,721		Dobson N C.....	27,404	85	Dunn M J.....	21,596	
Day S.....	22,485	24	Dodd H.....	20,410		Dunn W D P.....	45,108	3,236
Day V E.....	26,557	1,899	Dodd J.....	26,842	2,012	Dunne V.....	12,455	
Dayman S D.....	2,049	120	Dodd J.....	12,105		Duperon J J.....	31,552	
De Villiers J S.....	56,185	2,263	Dodd P.....	18,500		Dupuis D J.....	9,176	
De Roche P J.....	23,847		Dodge E H.....	899		Duquemin J F.....	16,749	
De-Roon J R.....	26,797		Dodge P B.....	23,627	837	Durksen C E.....	38,224	48
De-Salaberry J C M.....	24,100		Dodgson D C.....	2,519		Durrance J G.....	16,976	
Deedman T E.....	27,214	1,334	Dodwell P L.....	23,713		Durrand F B.....	599	
Dean J D.....	13,333		Dorksen B.....	28,007	65	Durrell C L.....	10,614	
Debert S R.....	8,306		Dogue S M.....	19,406		Duston M.....	30,604	
Debray J E.....	18,218		Doherty P W.....	26,739		Dwernichuk J.....	28,096	
Decouto P L J.....	47,023	160	Dolan J M.....	26,738		Dwyer L.....	16,567	
Deedman G.....	38,079	477	Dollery F W.....	23,820		Dyck A M.....	17,142	327
Defreane A.....	16,266		Dolny R M.....	25,239		Dyck H G.....	24,346	26
DeGiano S M.....	17,221		Donald A A.....	21,818		Dye A P.....	21,595	
DeGnat C.....	16,574		Donald D C.....	27,507		Dyer D S.....	34,238	13
Deibert S R.....	19,263	32	Donald P J.....	45,530	942	Dyke W F.....	34,636	265
Dejean J G.....	23,883	32	Donaldson B J.....	10,094	14	Dyke C M.....	24,148	
Dejans J R.....	27,496	7	Donaldson M K.....	16,757		Dyson J R.....	23,070	
Del Rosario A A.....	22,465	1,312	Donohue M J.....	27,808	53	Dysothe S.....	23,018	
Delesalle H J J.....	24,034		Donovan G F.....	18,299		Dziny C.....	25,052	601
Delisle-Jackson E.....	20,024		Dore G.....	19,243		Eadie W H.....	27,448	273
Del R F.....	9,278	154	Dore L E.....	15,790		Earl K L.....	25,543	
Deil T.....	17,828		Dorken T R.....	27,934		Earle F.....	20,024	260
Delmar H.....	23,302		Dorran M.....	10,456	901	Earnshaw M M.....	16,068	
Delvenne K.....	11,626		Dorabier J L.....	4,215		Eason S J.....	27,463	209
Demille G.....	24,728		Doroshuk T.....	18,018		Easton D N.....	29,898	
Demko W.....	9,688	145	Doruy F.....	27,472	27	Ebbels J.....	39,749	756

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Ebel M H.....	24,123		Fages N.....	28,988		Footo M.....	3,121	
Eby W F.....	31,600		Fahlman D J.....	30,029	70	Forbes J.....	26,303	
Eddy H R.....	43,426	5,039	Fainstein J E A.....	27,446	73	Forbes J N.....	31,710	387
Eddy J W.....	25,920		Fairbridge R B.....	36,063	441	Forbes V J.....	23,090	
Edelman S.....	38,606	7,307	Fairbrother N.....	15,659		Forbes W A.....	30,118	40
Eden D.....	27,026		Fairgrieve L.....	17,471	111	Ford B.....	49,329	2,330
Edgar D E.....	27,621		Falconberg B.....	899		Ford D W.....	24,448	83
Edgar G C.....	13,179		Falconer G.....	22,897		Ford M P.....	15,837	
Edington C.....	19,662	247	Falconer J D.....	29,137		Forest I B.....	16,904	
Edmiston H I.....	63		Falls P L.....	19,937		Forhan M F.....	22,203	
Edmiston S D.....	26,659	63	Falco R.....	28,079		Forrest P E.....	27,758	
Edwards D.....	17,246	32	Fardoulis C L.....	15,658		Forshaw M C.....	7,849	
Edwards E R A.....	64,933	14,247	Farley R V.....	30,653	5,348	Forstman J L.....	19,774	
Edwards J.....	22,752	120	Farrell T.....	18,727		Forster H.....	9,960	
Edwards J R.....	35,353		Farren M E.....	22,983		Forstye E G.....	22,553	
Edwards J A.....	17,805	5	Farrish E J.....	24,726		Forstye J.....	30,034	
Edwards V H.....	27,580		Farrow R C.....	16,837		Forstye L W.....	30,211	
Edwards W.....	27,068		Fast D.....	16,642		Forward R B.....	1,199	
Egan J T.....	37,907		Fatchand Z.....	20,526	139	Fossitt J C.....	24,255	
Egger B E.....	30,704		Faulkner J G.....	9,210		Foster C M.....	8,130	
Ehrcke W.....	30,704	897	Faulkner M I.....	31,703	540	Foster C W.....	27,186	
Eishenauer L L.....	24,786		Favero C.....	18,910		Foster G C.....	29,115	349
Ekei D H.....	14,293	35	Fawcett J D.....	30,019		Foster G F.....	17,694	
Ekei H O.....	34,962	95	Fawcett L M.....	18,280	7	Foster J.....	25,555	
Eklund L B.....	22,467		Fawdry V F.....	24,706	28	Foster L E.....	21,021	
Elder A C.....	23,563	123	Federink C E.....	4,797		Foster P A.....	20,860	682
Elder W W.....	20,965		Fediuk R A.....	24,304		Foster R G.....	24,425	661
Eldridge D.....	18,768		Fedyk D W.....	4,476		Foster V.....	19,175	
Eldridge F J.....	28,022		Fee J.....	17,793		Foster W F A.....	37,032	13,163
Ellan T.....	20,107		Feenstra G W.....	25,966		Fotheringham B H.....	32,007	2,569
Ellerbeck J.....	24,925		Fehr L J.....	30,196	1,789	Foucher J E.....	1,296	
Elliott J A.....	25,388		Fehr O.....	27,596		Foulger G A.....	18,498	
Elliott B E.....	1,014		Feist D.....	18,292		Fouquette J L.....	100	
Elliott C L.....	24,014		Feldberg P.....	5,115		Fouquette P C.....	34,902	23
Elliott E M.....	14,839		Fell D D.....	20,031		Fournier B J.....	23,995	
Elliott G K.....	16,292		Fell S T.....	26,864	520	Fournier D A.....	577	
Elliott J W.....	24,130		Fence S L.....	17,249		Fowler K J.....	27,425	64
Elliott P E.....	9,127		Fenger B J.....	29,245		Fowler L W.....	25,477	557
Ellis D N.....	47,822	4,511	Fensome G J.....	16,906		Fowler O.....	18,313	
Ellis H M.....	41,141	4,321	Fenwick D G.....	23,991		Fowler R G.....	27,077	
Ellis J C.....	19,918		Ferguson D B.....	26,247		Fox C M.....	27,655	468
Ellis J D.....	27,581	14	Ferguson K B.....	26,013		Fox S L.....	21,184	
Ellis N W.....	32,127		Ferguson M L.....	19,654		Fox T G C.....	44,409	
Ellis R G.....	30,936	212	Fernandes S M.....	19,561	308	Fraizer C J.....	25,888	
Ellis Ray W.....	23,907		Ferrari S.....	18,848		Fram H W.....	27,448	914
Elphinstone L E.....	12,183		Ferrier J N.....	5,059		Francis A D.....	26,726	80
Elstone M A.....	24,383		Fetterer K.....	23,998		Francis M A.....	17,886	
Elton T.....	21,760		Fetterly J M.....	16,631		Francisco C.....	14,321	13
Elviss G.....	16,330		Fiander H L.....	22,464	875	Franklin R L.....	26,693	
Embleton E J.....	28,512		Fiddler R J.....	23,432	7	Franklin W.....	21,739	
Emery K.....	26,321	358	Fiddler R J.....	23,432	33	Franko B.....	21,883	562
Emmerson D.....	26,321		Fidley G.....	27,472		Frantzen M.....	20,024	
Empey D.....	18,193		Fidley K D.....	24,938		Fraser A K.....	31,655	8,766
Enderion S W.....	64,944	3,256	Field D E.....	64,944	449	Fraser K L.....	17,787	
Eng G.....	14,601		Field Z C.....	172		Fraser K R.....	24,159	
Ems N J V.....	2,432		Filan B R.....	31,668	26	Fraser M G.....	6,289	
Epp G.....	2,797		Filmer A.....	75,036	14,591	Fraser P.....	2,380	
Epp S.....	17,699		Finali D A.....	45,601	2,983	Fraser R D.....	29,412	
Epps M A.....	31,101	58	Finch M.....	17,222		Fraser R J.....	23,046	14
Erdman R J.....	29,942	537	Finch P.....	2,944		Fraser S W.....	21,555	921
Erickson C.....	32,775	149	Findlay D.....	17,528		Fraser W J.....	22,997	44
Erickson D.....	32,775		Findlay M E G.....	31,523		Fraser Y F.....	1,558	
Erickson D G.....	10,423		Finlay T G.....	18,351	190	Frazier P.....	17,802	
Erickson J P.....	28,228		Finner L A.....	2,146		Fredeen M A.....	15,545	
Erickson L.....	899		Finnerty M B A.....	1,508		Frederick N G.....	32,613	
Erickson S M.....	15,718		Firkas A.....	17,194	165	Frederiksen H A.....	23,070	
Erickson V M.....	13,221		Firth V A.....	19,539		Frederiksen W D.....	28,160	63
Erickson W P.....	26,745		Fischer K E.....	23,523	148	Freedman M F.....	21,871	
Ericson R A.....	26,676		Fish J R.....	22,344		Freeman B L.....	39,852	
Errington D J.....	26,919		Fisher A J.....	26,959		Freeman K G.....	2,215	
Erikue R I.....	23,839		Fisher C H.....	19,029	1,246	Freeman K G.....	3,422	
Esm D P.....	27,790		Fisher G J.....	11,943		Freeman R D.....	24,752	31
Esm E.....	25,442		Fisher J A S.....	5,190		Freiburghaus A.....	3,634	
Esker E.....	17,789		Fisher J F.....	21,726		French S P.....	21,298	202
Espenhain A.....	29,559		Fisher K J.....	24,294		Frew S A.....	18,907	
Etheridge B D.....	28,867	3,459	Fischett R E.....	41,771	62	Freylinger M M.....	17,727	
Ever B C.....	25,329		Fischett R F.....	29,289		Friedel.....	18,096	
Evans B.....	28,107	7	Fitzgerald D S.....	26,605		Friedrich M L.....	29,396	263
Evans D.....	33,201		Fitzpatrick B C.....	18,209	4,344	Friesen C M.....	18,578	
Evans E J.....	26,500		Fitzsimmons J R.....	24,903	5	Friesen H R.....	33,599	
Evans G M.....	24,011		Fix Irene.....	12,135		Friesen N.....	20,275	808
Evans N M.....	2,997		Flack A D.....	28,886	378	Friesen N J.....	27,345	1,923
Evans R C.....	16,237		Flanagan L J.....	24,493		Friesen R G.....	16,299	
Evans S.....	21,583		Flanz A.....	24,791		Friesen V.....	29,967	544
Evans S D.....	20,917		Flavel J D.....	48,089	1,318	Frieson J P.....	18,235	
Evans S E.....	27,509		Flavin N.....	15,672		Frigo N.....	25,800	
Everitt M.....	18,882		Fletcher C E.....	27,716	31	Frizzell V D.....	27,836	2,000
Everton F J.....	25,800	1,346	Flower R A.....	27,570	76	Froese F.....	21,767	88
Ewert P W.....	61,952	8,071	Flynn M.....	18,199	283	Froese F.....	23,599	
Ewing S M R.....	8		Foley J J J.....	31,542	366	Froese R E.....	25,017	274
Exell R E.....	55,990	10,689	Foley R.....	22,065	14	Froese R E.....	7,706	
Exley F J J.....	16,655		Folkstad D.....	19,503		Frohmman B J.....	41,890	4,872
Exner L J.....	24,948	116	Fong S.....	19,028		Frolick V M.....	64,944	
Exner S G.....	24,336		Fonger W D.....	31,915	4,712	Frost H J.....	24,029	
Ezako M.....	2,850		Fonsaine L.....	1,630		Frost W E.....	18,932	
Fabero S.....	2,837		Ford V A.....	16,376		Frost E.....	17,904	
Fagan C P.....	24,882		Footo C W.....	62,822	589	Frost K G.....	23,150	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Fry D M.....	17,659		Gill D.....	4,774		Graham M.....	19,132	1,035
Fry K.....	18,702		Gill G D.....	23,613	104	Graham M H.....	24,273	
Fuchs K W A.....	26,909		Gill L.....	6,926		Graham R C S.....	64,944	5,335
Puller G C E.....	57,652	4,494	Gill N.....	16,275	167	Graham R D.....	32,842	1,003
Puller G J.....	26,588	449	Gill S A.....	20,170		Graham R J.....	25,373	6
Pulmer M E.....	58,139	4,563	Gillen R W.....	48,683	3,716	Graham R J.....	50,648	6,587
Pulson D D C.....	33,534		Gillespie A I.....	12,789		Graham T A.....	26,954	
Pultz R C H.....	53,945	3,906	Gillespie N.....	27,634		Graham U F.....	24,386	
Pung S.....	17,444		Gillet K J.....	20,792	43	Graham V.....	29,783	
Punk P M.....	25,540		Gillies V C.....	27,448		Graham W B.....	23,076	
Punk R.....	16,371		Gillingham J M.....	45,516	449	Grahame K G.....	37,155	
Puoco D I.....	11,806		Gillis D E A.....	25,938		Graham R O.....	25,259	
Purnival P J.....	26,841		Gillis F A.....	25,696		Grandage W E.....	31,690	
Quibelman E E.....	29,910	36	Gillis J M.....	45,836	65	Grandison R D.....	64,944	752
Quine W S.....	5,484	168	Gilmore C L.....	17,273		Granary B.....	43,648	3,718
Gaffney W R J.....	25,828		Gilmore V D.....	23,665	4	Granquist F C.....	16,812	
Gagnier Y N.....	18,299	54	Gilmour G H.....	64,944	5,002	Grant B.....	24,437	
Gagnon J.....	21,550		Gilmour L D.....	30,504	499	Grant B M.....	18,499	
Gagnon P E.....	125		Gindl R A.....	16,275		Grant C E.....	32,244	50
Galbraith R W.....	59,948	12,538	Ginther D L.....	32,627	220	Grant D.....	17,789	21
Gale G A.....	25,546		Ginther D M.....	29,014	119	Grant J E.....	47,746	103
Gale P F.....	22,968		Girling R F.....	1,199		Grant K.....	24,023	
Galey E M.....	18,315		Giroux R.....	8,881	228	Grant K J.....	25,821	
Gallibois S M A.....	17,232		Girvin R A.....	30,718	301	Grant L M.....	18,119	
Gallacher E M.....	1,199		Glen J C.....	25,414		Grant P K.....	13,366	
Gallacher P A.....	17,280		Glover A J.....	35,345	3,322	Grant R H.....	27,513	
Gallagher A.....	23,553		Gniadzinski C.....	21,898	179	Grant S A.....	26,250	
Galland A J.....	23,137		Gobbett A R.....	37,068	1,982	Graves C A.....	17,684	
Gallo J V.....	23,229		Gobillet J A R.....	46,280	453	Gray A M.....	24,696	134
Gallun H A.....	26,374		Gobin G P R.....	28,906		Gray B M.....	4,716	
Gallo J V.....	24,599	2,012	Goddard A.....	25,531		Gray C A.....	7,035	18
Galloway W.....	29,178		Goddard A D.....	17,863		Gray D R.....	31,996	
Gallpen B G.....	27,427	157	Goddard G F S.....	40,479		Gray J.....	696	
Gasmache L J.....	17,932		Goddard P V.....	20,557		Gray L M.....	27,953	477
Gandy W G.....	47,346	1,356	Godfrey D K.....	31,202	135	Grayson W.....	20,896	
Ganis B A.....	13,112		Godfrey J E.....	64,944	695	Graziano J R S.....	34,556	4,118
Ganter S.....	3,469		Godfrey R A.....	7,704		Grebinski M.....	23,107	
Garbanski M F.....	15,515		Godlimski S.....	16,173	7	Green B J C.....	30,475	782
Garbe G L.....	18,597		Godolphin A H.....	770	252	Green F S.....	64,944	1,434
Garcia E.....	9,912		Godsiff M.....	29,427	538	Green G L.....	29,356	
Garcia R.....	18,836	32	Goers W L.....	24,106		Green H M.....	30	
Gardiner D N.....	31,283	2,926	Going A.....	18,588		Green J L.....	21,540	128
Gardiner L A.....	45,237	3,456	Goings M E.....	22,702	1,051	Green M J.....	27,472	42
Gardner A J.....	18,118		Goley C I.....	15,877		Green R E.....	1,502	
Gardner C.....	34,406		Golder A.....	7,570		Green R W.....	22,303	575
Gardner V.....	38,573	1,120	Golder J.....	10,437	317	Green S.....	26,636	
Garnett M E.....	13,774		Golland G.....	22,037		Green S.....	19,621	
Garrison A R.....	26,393		Goller E J.....	26,627		Green S L.....	12,622	
Gascogne A W.....	23,617		Golling S A.....	21,020		Green V M.....	27,353	17
Gatenby L H.....	17,789	124	Good W S.....	3,501		Greenbough P.....	18,236	
Gates D P.....	28,037	116	Good W S.....	3,796		Greenman M.....	39,814	1,363
Gatta L I.....		130	Gooden R F.....	18,299		Greensides L.....	15,878	
Gatto B J.....	25,560		Goodfellow C A.....	23,919		Greer D M.....	64,944	5,160
Gaudette E.....	36,795	53	Goodfellow J A K.....	27,745		Greer J A.....	20,544	
Gauer I.....	13,887	408	Gooding T.....	24,956		Greer W J.....	27,466	
Gauthier J A R.....	14,211		Goodman R D.....	28,299		Gregory S.....	16,350	
Gear L.....	29,764		Goodman W E.....	19,178		Greig D M.....	20,337	
Geary K W.....	100		Goodwin W R.....	31,385	5,632	Greig R W.....	64,944	183
Geddes D G.....	32,512	1,397	Goody J.....	29,950		Greigyn S J.....	7,363	
Gee P.....	19,146	3,508	Gordon B M.....	4,392		Grimal S H.....	28,694	63
Geeff D M.....	18,943	511	Gordon D M.....	11,112		Griffis S I.....	162	
Gehring H J.....	30,415		Gordon H W.....	50,252	2,622	Griffith-Cochrane J.....	27,500	60
Gelean R.....	17,893		Gordon I R.....	23,277		Griffith G.....	20,384	
Gelowitz G.....	11,605		Gordon J P.....	64,944	2,659	Griffiths G E.....	4,945	
Gelz E S.....	14,948		Gordon M J S.....	13,781	72	Grimshaw B I.....	23,070	23
Gelz R.....	2,098		Gordon P E.....	27,340		Grimshaw L.....	3,968	
Geisler R M.....	17,283	7	Gorjanc D A.....	17,227		Griswold M H.....	42,971	1,127
George A H.....	24,528		Gorman M S.....	23,762		Groberman J R.....	64,944	544
George W J.....	450		Gorrill W L.....	13,829		Groen H A.....	24,913	35
Geraghty B L.....	15,185		Gorney V E.....	23,360		Groen E C.....	23,076	
Gerestein B.....	27,353		Goss T A.....	25,941	496	Grout R J.....	27,948	307
Gergely D J.....	23,826	42	Gosse C E.....	26,612		Grove H E.....	18,265	
Gerhardt D R.....	28,366	385	Gosse M G.....	30,969		Groves G I.....	25,355	
Gerlach S.....	18,565	28	Gosset E M.....	21,680		Groves J C.....	50,714	885
Ghiloni G C.....	24,481		Gotta G.....	17,693		Grybos F J.....	29,951	
Gibb W J.....	26,871		Gotsche W E.....	23,451	1,281	Grychowski K M.....	17,708	
Gibbons K M.....	6,843		Gottselig V.....	17,787		Grypsik R G.....	20,122	
Gibbs P.....	18,274		Goudie L D.....	7,072		Gudewill H E.....	10,776	
Gibson A G.....	691		Gough A F.....	899		Gusette P.....	28,069	
Gibson E.....	14,999		Gough R.....	38,645	3,864	Querin J J.....	16,769	
Gibson I.....	31,806	43	Gould C C.....	599		Querin D O.....	335	
Gibson J.....	27,828	109	Goulet L S.....	67,448	5,469	Quest A M.....	17,128	
Gibson J L.....	57,362	2,417	Goven P R.....	64,944	1,033	Quigley G E.....	23,805	
Gibson J.....	20,646		Govett M J.....	7,855		Quido J.....	18,313	
Gibson M E.....	26,128		Gow F.....	9,807		Quillet E.....	1,967	
Gibson M J.....	15,313	45	Gower G K.....	18,172		Quillette D W.....	26,404	
Gibson S L.....	17,303		Grace K W.....	23,873		Quinn Z.....	22,313	
Gibson W G.....	30,058		Gracey C.....	57		Quisard D C.....	18,942	
Giesbrecht M D.....	22,951		Gracey G D.....	31,899		Quisard P.....	34,565	56
Giesbrecht W J.....	27,926		Grad M.....	16,409		Quil H M.....	16,567	
Gifford J.....	32,613	5,999	Grady H F.....	27,721		Quillan E A.....	16,371	
Gilbert F R.....	41,580	5,599	Grady L B.....	18,235		Quinn A R.....	27,448	75
Gilbert J.....	19,156	761	Graham C.....	22,309		Quinn E B.....	23,324	
Gilbert K G.....	28,739		Graham E D.....	899		Quincy L.....	15,481	
Gilbert P A.....	4,260		Graham J.....	27,413	715	Quisard J A.....	9,814	2,199
Gilbert T D.....	25,641		Graham J B.....	58,807	6,726	Quisard D L.....	24,833	
Gilchrist R G.....	12,124		Graham L K.....	1,199		Quisard L B.....	24,164	
Gilling D M.....	27,472	138						

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Guthrie M.	16,231		Harper N. L.	18,416	332	Henderson M.	17,419	
Gutovsky C.	11,466		Harrington J. K.	16,631		Henderson M. B.	26,848	
Guy D. L.	16,298		Harris C. L.	21,330		Henderson R. A.	22,575	
Guy R. E.	3,852		Harris D. F.	20,592	440	Henderson R. S.	32,828	
Guzman M. R.	14,608		Harris G.	23,783		Henderson W. T. B.	17,160	
Guzzo D. A.	19		Harris J. C.	24,871		Hendricks K. F.	13,269	118
Gwilt S. M.	18,299		Harris L.	21,452		Hendricks P.	26,188	
Gwin E.	19,104		Harris P.	17,251		Hendrickson R. C.	28,783	
Haak A. A.	7,912		Harris P. Y.	9,949		Hendricksen J. A.	18,256	
Haaksma J. A.	24,871		Harris T. W. E.	3,501	611	Heneghan J. G.	31,591	178
Haakirk D. E.	17,420		Harris T. W. E.	1,768		Henke S. L.	20,589	
Hack J. B.	47,275	4,867	Harris W. J. E.	26,077	98	Henley I. G.	64,944	759
Hackenschmidt A. S.	29,844	621	Harrison B.	29,014		Henly D. G.	23,718	1,379
Hackney K.	10,394	169	Harrison B. A.	19,946		Hennig G. E.	100	
Haddock B. T.	27,293		Harrison D.	19,505		Henniger J. R.	2,421	
Hadden J. E.	25,018		Harrison D. F.	23,583	408	Henniger L. G.	17,549	
Hadley D. D.	17,954	1,543	Harrison E. W.	61,327	2,415	Henning D. P.	23,754	
Haebler L. M.	235		Harrison I.	9,916		Henry D. L.	18,648	78
Hagel L. J.	18,397	315	Harrison J. W.	30,459	598	Henry L. M.	22,145	
Hagelin G.	28,354		Harrison S. M.	17,246		Henry R. D.	21,972	
Haggstrom R. E.	32,132		Harrop C. W.	31,394		Henry S. A.	17,844	
Hagman R. J.	46,006	16	Harrop S. L.	16,622		Henstra B.	27,829	24
Hahn J.	27,807	7	Hart D.	7,533		Henswood S. W.	36,219	234
Haine S.	19,206		Harte J. A. J.	23,387		Herman C. S.	23,543	
Haining J. T.	27,854		Hartien D.	23,680		Herman L. M. R.	11,218	
Haire E. W.	17,113		Hartley A. M.	26,629		Herman L. P.	25,731	
Hajdukovich N.	24,522		Hartman L.	20,113		Herman R.	12,304	
Hakanson W.	15,943		Hartner K.	27,472	220	Hermann D. R.	19,705	1,368
Halbert T. J.	66,766	4,947	Hartnett F. J.	9,569		Hermanson D. F.	27,539	
Hale C. E.	19,837	7	Hartnett W.	21,680	157	Heron B. B.	26,735	270
Hale E. G.	25,743		Harvey C. L.	18,230		Heron D. R.	28,685	
Hale R. B.	27,448		Harvey J.	11,660		Heron J. W.	26,589	
Hales D. H.	16,193		Harvey L.	17,930		Hershberger C. A.	21,066	
Hales G. W.	49,961	165	Harvey L. G.	18,146		Hesketh S.	17,012	
Hales S. P.	27,764		Harvey M. A.	23,808	21	Hesketh S. L.	4,370	
Hall C. R.	25,910		Harvey M. P.	44,211	1,162	Hetherington R.	22,915	
Hall E. C. W. R.	37,300	810	Harvey P. J.	27,957	133	Heyes D.	27,862	
Hall G.	46,719	312	Harvey W. H.	27,934	120	Heywood T. L.	16,490	16
Hall I. B.	27,559	69	Harwood L. M.	25,968		Hibbert W. F.	25,848	2,406
Hall J. A.	19,072		Hasenpflug B.	10,028	12	Hicke J. B.	25,412	
Hall J. M.	20,024	152	Hastin C.	724		Hickey M. P.	22,401	
Hall J. R.	35,129	435	Hatch L.	1,412		Hickey R. J.	37,475	2,800
Hall M.	7,820		Hatch M. L.	18,222		Hickman J.	17,136	
Hall S. R. G.	24,901		Hatfield H. P.	24,936		Hickmott D. L.	31,155	
Halderson J. W.	25,288		Hatton T. R.	23,684	226	Hicks K. W.	1,199	
Halliday A. M.	19,818		Hauser K. J.	28,140		Hicks S. A.	18,763	542
Halliday D. V.	30,496		Havercroft J. C.	24,034	25	Hiebert K.	24,977	
Halliday L.	22,789		Hawboldt D. J.	22,959		Hiebert R. J.	13,513	
Halliday R. E.	25,642	287	Hawes C.	27,503	32	Higgins J. A.	32,486	
Hallowell J. K.	23,857		Hawes M.	6,937		Higgins W. F.	25,178	
Halston R. H.	27,439	14	Hawke R. F.	23,019		Higham D. C.	25,434	
Halvorsen M.	9,850		Hawken R. C.	34,636	282	Hilberry S. C.	31,521	26
Halvorsen E. A.	2,098		Hawkes W. L.	21,946	39	Hilchie P. A.	20,847	184
Hamade G. E. A.	30,833	449	Hawkins D. M.	17,878		Hildebrand D.	1,199	
Hamblin O. W.	34,579		Hawkins R. C.	23,734	246	Hiley G. J.	20,748	
Hamblin P. W.	25,449		Hawley P. D.	25,876		Hill C. A.	17,448	
Hamblin S. A. L.	43,939	2,149	Hawthorn T.	17,359		Hill L.	16,787	
Hamill R.	25,425	31	Hay A. C.	3,665	19	Hill M.	22,409	
Hamilton C. F.	25,097		Hay D. M.	26,888		Hill R. R.	26,185	
Hamilton C. L.	15,260		Haydamack C.	20,636		Hill S. P.	17,001	
Hamilton C. V.	2,397		Hayes L.	15,978		Hill T.	12,944	
Hamilton J. M.	28,078		Hayes L. R.	23,905	14	Hill W. G.	26,909	194
Hamilton P. E.	25,237	796	Hayes W. T.	29,158		Hillman D. A.	27,448	578
Hamilton R. D.	17,352		Hayhurst R. J. F.	27,828		Hilliard S. M.	17,789	
Hamn G.	18,083		Hayman M.	27,967		Hillier E.	17,859	54
Hammett M. F.	20,614		Haynes W. H.	3,089		Hillman K. R.	27,081	14
Hammett D. J.	24,786	501	Hays V. C.	22,482		Hilton G. A.	17,962	
Hammett W. L.	23,037		Hayward M.	26,259	102	Hindle N. V.	27,242	26
Hamner T.	22,313		Hazelwood G. W.	27,694		Hindson H.	2,923	
Hannafor W. H.	23,608	14	Head D. R.	28,508	300	Hine L. J.	24,189	
Hannah J. M.	12,034	63	Head F. G.	17,756		Hirschfelder W. M.	25,747	25
Hannah R. D.	28,541		Healey A. M.	7,387		Hirschmann S.	17,750	
Hanney P. J.	22,883		Heale A. J.	23,487		Hiscock C.	4,519	57
Hanson J. T.	28,888	66	Heale C. W.	25,395		Hiscock T. R.	28,003	
Hassell A. H.	44,949	705	Healey-Ogden B. L.	6,970		Hisdal V. A.	28,392	7
Hansen E.	7,096		Heard L.	64,944	1,909	Hiscock F. J.	28,563	997
Hansen E. M.	3,927		Heath B.	21,784	21	Hobson C. S.	20,265	114
Hansen K. I.	30,204		Heath M.	25,755		Hockey D. M.	18,439	
Hansen L. W.	28,231		Heath R. E.	2,098		Hockley T. O.	34,134	
Hansen P. W.	25,817		Hebert B. S.	10,816	49	Hodacek J.	14,761	84
Hansford F. W.	33,298	389	Hedden L. C. C.	9,842		Hodge B.	15,790	
Hanson J. M.	19,194		Hedden L. H.	19,999	405	Hodge D.	17,274	
Hanzel D.	17,719		Hedrick V.	19,587		Hodge T.	100	
Haraldsen K.	41,736	426	Heemerk A. J.	31,738	362	Hodgson R.	14,311	
Harasin M. P.	25,912		Hefflin W.	44,719	1,876	Hodgson T. E.	57,336	58
Harborne R.	24,725		Hegan C. R.	18,791		Hodkinson C. M.	28,509	172
Harden E. L. M.	29,328		Heichert D. L.	4,939		Hoff L. M.	31,738	193
Harder D. L.	9,601	10	Heidner C. E.	18,245		Hofford R. A.	27,080	161
Hardie H. D.	17,385		Heimlich K. L.	11,238		Hoffman K. P.	24,770	389
Hardin R. L.	27,472		Heinrichs W. G.	26,619		Hoffman S. L.	19,156	
Harding T. L.	17,968		Heisler J. P.	27,212	77	Hofman J. M.	11,032	
Hardman D. J.	20,637		Hemminger A. D.	31,795		Hofeth S. W.	43,354	
Hardman T. A.	30,253	595	Hemphill A. B.	32,000	14	Hogg G. J.	44,620	671
Hardy A. G.	22,746		Henderson G. R.	100		Hogg G. S.	60,936	1,200
Hardy C. M.	17,765		Henderson J. E.	25,935		Hogg J. W.	53,814	685
Harner G. R.	30,699	552	Henderson L. J.	18,728	187	Hogg K. V.	27,348	88
Harper C.	2,793					Hogg M. V.	455	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Holtsma B M	17,491		Hugo S	17,501		Jurbek M	16,517	
Holbeche D W	23,610		Huhtala P	18,699		Jardine A M	20,250	
Holden E W	25,100	33	Huitson D	29,332	7	Jardine J	18,227	
Holding L	49,329		Hulan T A	28,527		Jardine J W	53,484	1,384
Hole M E	25,683		Hulford E J	33,715	1,546	Jardine W	30,085	
Holland B	3,977	14	Huistra A W	15,725		Jarman P G	43,789	5,104
Holland B A	47,251	332	Hulkin I E	27,694		Jarman R E	26,701	
Hollanda O E	49,725	4,268	Hulman L	9,068	111	Jarvis L B A	18,299	54
Holloway D C	26,105		Hume D D	38,967	4,390	Jasper S	8,567	
Holloway P A	16,194	9	Hume J B	22,598		Jassai M	5,447	
Hollington M H	9,330		Hume S G	16,872		Jaszcz R M	26,633	
Hollo J T	20,894		Hume S L	24,599	773	Jatsek J	17,836	
Holliott S P	10,695		Humeny W	25,048	6	Jaye G	27,127	
Holloway G W	26,252		Humes P J	7,848		Jeffries C G	12,613	
Holloway R P	29,276		Humphrey B F	9,475		Jeffrey C A	22,489	
Holloway S M	12,083	54	Humphrey G R	25,966	53	Jeffrey J H	28,068	
Hollyman P G	37,068		Humphries M	20,370		Jeffs D	31,345	379
Holm J G	31,325		Hunt C	25,294	4,087	Jeffs D L	19,384	
Holm K L	3,926		Hunt E J	27,270		Jenkins F	23,132	4,149
Holman D J	17,354		Hunt F M	37,907	3,450	Jennings F M	17,769	
Holmes D R	64,944	1,436	Hunt J F	16,385		Jennings R H	26,736	
Holmes L M	904		Hunt M R	2,001		Jennison S	23,203	
Holmes M M	18,916		Hunt S K	9,658		Jensen H G	30,597	
Holmes N	3,970		Hunter A J	4,850		Jensen L	15,020	
Holmes P A	23,295		Hunter G B	31,020		Jensen P	12,703	
Holmes W R	31,294		Hunter H T	27,470	21	Jensen R C	64,944	2,327
Holmgren L	33,763	2,431	Hunter M R	26,551	5	Jensen S	31,497	1,150
Holms E	18,666		Hunter R C	64,168	2,651	Jephson W C	2,179	14
Holt H P E	19,355		Hunter S	17,908		Jeselson M J	5,464	
Holt J	11,114		Hunter W	16,483		Jessome J	26,826	
Hon M	17,464		Hupka A	28,701	21	Jette D L	17,104	
Hong C E	17,764	28	Hurst G R	22,933	8	Jobanpura M	44,110	272
Hood D R	21,145	295	Hurst L	18,183		John D A	23,067	
Hood L	25,677	903	Husak A S	16,294		Joe S C	18,282	
Hood M A V	19,271	165	Husband F M	17,852		Johannson C	23,104	46
Hood R D	14,341		Husband K J	64,944	288	Johansen K	19,186	
Hooker D L	16,192		Hutchinson P A	19,865	200	Johansen L M I	31,671	
Hooker J B	20,292	648	Hutchinson S	17,221		Johansen O W	34,011	
Hooper J A	25,123	258	Hutchinson J M	17,757		Johns A R	28,086	3,322
Hooper R E	49,593	889	Hunt G E	55,502	4,413	Johns J S	23,486	
Hoover B E	2,832		Hutton B	21,690		Johns K B	24,723	12
Hopkins W J	23,156		Hutton C M	11,035		Johnson C	23,533	
Horabin E T	13,671		Hutton D J	26,547		Johnson C A	21,078	
Horan A	26,677	1,030	Hutton F	29		Johnson D C	19,849	
Horan T A	22,274		Hyatt S	23,139	125	Johnson D K	27,260	
Horbay D E	27,353		Hyde P A	64,944	2,682	Johnson D R	47,773	7,208
Hordiyuk N	27,712		Hyska P R	19,441		Johnson D W	29,014	158
Hornby E B	34,233		Idiens B	17,272	63	Johnson G H	64,944	
Horne P E	28,085		Ilaender M K	18,281		Johnson H A	22,420	
Hornell J E	28,531		Ilmicki C D	556		Johnson J	24	
Horning B S	10,303		Infanti L	25,169		Johnson J S P	64,944	4,454
Horning M J	18,349	1,180	Ingram T	27,832	320	Johnson K L	17,232	
Hornland L	16,299	145	Innes H L	26,885		Johnson K R	19,488	
Horodyski K	36,963	2,164	Innes M	10,432		Johnson L D	18,315	
Horsman D F	18,808		Insley E	12,692		Johnson R E	899	
Horton J L	43,301	4,086	Insley P A	44,702	1,218	Johnson R V S	24,576	
Horton M J	29,885		Ireland H R	17,117		Johnson R W	23,915	
Hoskins R D	24,211		Irvine F	5,115		Johnston D A	6,568	843
Hoskins W G	44,040	7,227	Irving G	15,855		Johnston G R C	25,310	
Hough R D	26,983		Irwin H L	16,554		Johnston K W	24,007	4,000
House B L	20,415		Irwin L M	470		Johnston M M	11,578	
Hox G W	24,863	14	Irwin L M	24,037		Johnston S	22,963	
Howard B	26,588	2,234	Irwin R A	33,250	2,388	Johnston W S	2,250	
Howard E A	31,706	69	Isaac R J	54,081	1,673	Johnstone B H	47,509	
Howard E J	27,266		Itteman J A	25,758		Johnstone J	22,962	
Howard G A	28,763		Ives R L	22,384		Johnstone M	8,779	
Howard P F	23,715		Jack D J	96,595	142	Johnstone P L	32,219	773
Howe C A	23,475	414	Jacks K	9,965		Johnstone P R	25,933	
Howe K	19,099		Jackson A F	54,720	1,321	Johnstone R E	5,589	
Howe S D	27,448	333	Jackson C A	19,489	3,669	Johnstone W	25,272	
Howell V	4,252		Jackson G C	33,850		Jolly C D	32,256	1,470
Howers R E	8,521		Jackson H	17,727		Jones A B	13,530	65
Howie K R G	27,235	88	Jackson L J	19,831		Jones A E B	42,792	
Hoy W J	23,070		Jackson M H	26,651		Jones A G	17,789	
Hryb B	27,734		Jackson M M	25,464		Jones D A	28,678	463
Hryczenko D P	18,969		Jacob K	17,395		Jones D E	18,256	
Hrycun D J	30,307	1,782	Jacobson S	8,110	106	Jones D P	24,795	19
Hsu H	17,644	174	Jacques G E J	26,955	9	Jones D St J	25,239	
Hu F B	7,653		Jaffray R A	17,523		Jones D V	34,077	442
Hubbard J M	64,944	1,689	James C	13,454		Jones E J	24,960	
Hubert R C	27,828		James G L	36,027	984	Jones E J	25,997	
Hubin D B J	21,979		James L R	34,690	3,687	Jones H F S	6,540	380
Hubner A W	25,816		James S R	10,333		Jones I	27,353	
Huck P L	18,703		James W R A	25,289		Jones K O	19,439	122
Huck S R	19,165		Jamieson D	25,862	37	Jones L D	14,527	
Huddlesstone J K J	23,243		Jamieson D C	24,303		Jones M R	18,728	151
Hudson C	16,717		Jamieson F K	16,123		Jones P	16,193	65
Hudson D	19,598		Jamieson J	26,135		Jones R E	18,615	
Hudson R E	64,944	4,522	Jamieson R A	26,692	91	Jones S L	17,117	
Huffman L G	6,836	47	Jamison K	21,982		Joneson B	23,068	
Huggins D W	28,118	160	Jung M	20,136		Jopson B C	27,515	
Huggins M E	23,063		Jungula R L	18,902		Jordan J L	35,717	773
Hughes C L	23,266	3,965	Junen H L	17,355		Jordens B	27,016	476
Hughes E N	39,728	13,591	Junen R J	24,233	12	Jorgenson C F	19,491	
Hughes J	19,774		Junyk R	12,678		Jorgenson J	15,958	
Hughes R C	10,541		Junzen K	175		Jose J E	30,510	77
Hughes W S	41,178	676	Jacques R H F	51,756				

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Josephson I B.....	64,944	5,720	Kerr J F.....	15,545	418	Koenig D F.....	30,513	
Jourdain F M.....	25,413		Kershaw A C.....	18,474		Kokot L.....	27,241	
Jovic N.....	33,818	278	Kershaw V.....	18,287		Kolbe M C.....	28,998	
Joya R.....	25,537		Kersting M.....	20,024		Kole G J.....	17,005	
Joynson G L.....	26,806		Kesterke D.....	676		Kole R E.....	26,033	
Judge G G.....	17,246		Ketcheson G L.....	21,782		Kolyaher R M.....	25,509	
Jung D.....	19,562		Khan K.....	23,800	36	Komarnicki M R.....	17,789	
Kaake G P.....	24,137		Kidd D.....	3,566		Kong M M.....	16,672	
Kaba S.....	15,700		Kidd D J.....	51,759	8,420	Konopski F R.....	24,949	
Kabatoff G P.....	29,690		Kidd L A.....	22,237	351	Konrad J.....	58,749	8,131
Kado Kou.....	22,384		Kiefer B L.....	19,122	1,841	Kopp M L.....	15,910	
Kae E D.....	24,490		Kieran L M.....	24,530		Koroby S.....	20,939	550
Kain W J E.....	25,920		Kilback E A.....	353		Koski L M.....	17,789	43
Kaiser M.....	13,775		Kilby A R.....	28,420		Kosovic A D.....	28,744	
Kalilberg A E.....	7,057		Kilby B W.....	34,792	34	Koss L W.....	28,744	424
Kallies W.....	23,331	49	Kilmury E L.....	24,239		Kotani L H.....	17,789	
Kalnitsky M.....	43,863		Kinash W K.....	38,259	710	Koty M D.....	24,993	26
Kalyniuk G E.....	24,961		Kiner L H.....	42,227	3,175	Koughan P W.....	24,311	161
Kamphuis S.....	25,022		King E.....	42,404	794	Kovalenko R M.....	26,774	
Kan R Y L.....	19,797		King K A.....	13,537		Kovits C W.....	27,236	
Kangalee E M.....	19,156	750	King M E.....	29,271	319	Kozun C L.....	22,178	418
Kanigan F H.....	22,913		King P.....	26,168		Kraft L R.....	21,669	
Kanigan P.....	21,017		King P M.....	17,886	452	Krahnel O.....	30,518	73
Kapfhammer D L.....	16,488		King R E.....	27,448		Krakoy I A.....	24,562	
Karhukangas P.....	17,956		King R S.....	27,448	35	Kraus K.....	17,789	
Karlsson N.....	19,537		King S.....	20,957		Krause E J.....	18,343	
Karmali A N.....	17,772		King S A.....	21,645	50	Krause L D.....	23,597	
Karnouk M.....	15,748		King W T.....	22,384		Krause M A.....	2,253	
Karpati J.....	17,522		Kingdon R C.....	21,251		Krauseneck L.....	2,098	
Karpi D W.....	25,210		Kinsey P E.....	15,898		Krayenhoff C R.....	29,017	790
Karsan F.....	17,321		Kinsheia R W.....	25,123		Kreller P F.....	19,896	
Karvalics Jr S.....	9,036		Kipp J D.....	1,798		Kresivo M.....	1,857	
Kasap A.....	23,409		Kipps A L.....	30,989	1,346	Krewenchuk M.....	18,331	
Kassian T W.....	25,816	38	Kirby N E.....	22,589	2,040	Krievins E.....	16,394	
Kastak D J.....	27,232	38	Kirchm G.....	29,959		Kristiansen J.....	26,897	89
Kato K J.....	17,089		Kirk D G.....	23,793		Krivitzky M.....	19,487	
Kaufman B.....	25,565		Kirk M D.....	26,229		Kroad D G.....	17,047	
Kaufmann S.....	9,661		Kirk S.....	17,836	21	Krochenski S R.....	22,885	
Kavanagh J A.....	21,483		Kirkby L.....	33,537	14	Kroeker R.....	20,626	439
Kay D L J.....	17,789		Kirker A.....	20,005		Kroeker R G.....	17,398	
Kay S P.....	37,440	422	Kirkham B F.....	18,493	5	Kroeker R N.....	1,884	
Kays M J.....	26,358	19	Kirkham H R.....	25,261	690	Kroffat D.....	19,538	
Kazanowski D.....	17,124		Kirkhope J C.....	29,014	1,983	Kropielinski T.....	14,399	
Kearns M R.....	26,722		Kirkland B.....	24,817		Krstulovic L.....	17,789	
Kearns R.....	25,171		Kirkpatrick K.....	12,619		Krupa J A.....	17,262	
Keegan D J P.....	4,363		Kiselbach D L.....	25,688		Krutop M J.....	20,104	
Keegan P A.....	23,927		Kiselbach W D.....	24,634		Kruz G J.....	22,676	105
Kechn T.....	28,476	670	Kiselbach L.....	284		Kruz S.....	21,820	
Keeler S B.....	28,643		Kisko J.....	9,931	24	Kumar K W.....	16,945	
Keetley U C.....	20,337		Kiss M.....	22,331	497	Kupchuk W A.....	17,674	
Keillor D B.....	27,957		Kiss P.....	16,661		Kupitz K D.....	25,804	
Keip J B.....	30,907		Kissinger R A.....	27,540	150	Kurian J.....	22,908	
Keir E A.....	22,976		Kitchen F S.....	21,779		Kuroyama R K N.....	10,459	
Keith G.....	18,692	388	Kiton R L.....	30,669		Kurtz J A.....	27,106	
Kell G.....	22,459	42	Kitson D J.....	19,779		Kushner A D.....	19,743	
Keller D N.....	31,811		Kittle C N.....	39,525	614	Kuzma O S.....	40,401	6,215
Keller M L.....	17,834	311	Kitto P A.....	25,315		Kwan C.....	26,973	
Kellerman W H J.....	29,217		Kitzler C D.....	17,239		Kwiatkowski W.....	27,424	
Kelly D J.....	22,828		Klassen B.....	18,583		Kyle E M.....	16,565	189
Kelly I.....	17,283		Klassen E H.....	31,832	300	Kyle J.....	20,024	
Kelly P E.....	26,752	6	Klassen J.....	23,305		Labelle G C N.....	28,457	192
Kelman J L.....	25,309		Klassen J H.....	11,273		Laberge J A.....	43,987	387
Kelvey W E.....		75	Klassen P J.....	26,096		Labonte M I.....	3,041	
Kek G S.....	12,869	323	Klaucke W.....	32,992		Lacavera J E.....	28,722	
Kemp D W.....	29,988		Klaudi M H.....	29,947		Lacelle S J.....	7,049	256
Kemp L R.....	25,602	80	Klaus H.....	10,541		Lacerte P J.....	34,574	
Kenal W F.....	26,458		Kleibl R.....	28,922	442	Lacey P L.....	11,015	
Kensall D F.....	1,199		Klepachek G I.....	16,864		Lachmund K.....	6,738	5
Kenkel B J.....	26,652		Kliche G K.....	20,241		Lackie M A.....	18,543	
Kennedy C C.....	24,143		Kline G A.....	31,738	14	Lackner B J.....	17,874	
Kennedy D E.....	10,040		Klinger W W.....	64,944	3,786	Lacroix M J.....	23,925	
Kennedy D P.....	51,004	2,787	Klingsat W W.....	27,888	1,646	Ladouceur T J.....	28,177	
Kennedy E C.....	318		Kloubeck N.....	2,603		Lafleche J.....	20,024	226
Kennedy H T.....	62,086		Kloubeck V.....	25,586	207	Lafontaine C D.....	25,945	
Kennedy J.....	5,510	100	Klysen F E.....	11,492		Lagadyn G.....	6,238	
Kennedy J W.....	26,876		Knee D B.....	14,137		Laidlaw A.....	9,554	
Kennedy L G.....	32,248	135	Knights B E.....	22,304		Laing A D.....	17,111	
Kennedy P.....	18,098		Knights C.....	16,130		Lake C L.....	34,996	26
Kennedy S D.....	23,737		Knights G.....	14,984	624	Lake J A E.....	18,299	
Kennedy W M.....	27,279		Knights P D.....	2,264		Laka P I.....	16,814	
Kennett R F.....	31,735	192	Knight R D.....	28,883	408	Lai B B.....	27,065	
Kenney J H.....	64,944	1,396	Knight R J.....	11,185		Laiberte J.....	24,903	181
Kenney M S.....	3,196		Knight T W.....	39,921	613	Lam D.....	9,835	
Kenny M M.....	17,001		Knights S E.....	20,024		Lamb S J.....	8,612	
Kenny S.....	19,961		Knaip H L.....	19,622		Lambert E A.....	30,363	
Kent B L.....	16,012		Knodel S J.....	13,836		Lambeth A F.....	899	
Kent D E.....	47,548	4,131	Knoll G A.....	26,924		Lamont D.....	3,408	
Kent I.....	9,544		Knott V S.....	17,600	195	Lamotte A L.....	29,430	163
Kent J M.....	19,389		Knox D J.....	3,965		Lamy J M B.....	28,325	
Kent L.....	16,634		Knot S.....	23,213		Land J.....	32,150	380
Kent L L.....	17,104		Knudsen L.....	531		Landreville M L E.....	18,315	
Krough J.....	27,849	891	Kobayashi Y.....	27,573		Landry M J D.....	27,193	
Kerin T.....	35,031	2,961	Koch A.....	31,473		Lane G A.....	33,447	649
Kern S L.....	24,940		Koch L J.....	18,266		Lane L.....	19,230	432
Kermaghan W.....	27,201		Koch R M.....	899		Landracon J F R.....	27,838	
Kerr B D.....	30,010		Kochanowski P.....	11,278		Lang B E.....	17,798	
Kerr C.....	17,789		Koehn J.....	28,919	14	Lang D.....	27,720	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Lang H.....	16,569		Leibel W V.....	35,433		Logan A E R.....	26,041	
Lang R N.....	53,972	1,846	Leigh D E.....	30,129	521	Logan C C.....	23,423	
Lang J M.....	27,147		Leighland P W.....	22,392		Logan F V.....	8,944	208
Langenbach A.....	26,449		Leins P A.....	27,528		Logan K.....	23,346	
Langenrud N J.....	24,014		Leinweber K.....	27,472		Logan L.....	20,422	
Langford A L.....	41,520	1,887	Leinweber V.....	21,690		Long L A.....	25,156	
Langille E E.....	25,127		Leischner L N.....	27,589	2,836	Long R J.....	13,485	
Langille E E.....	21,385		Leishe E R.....	1,200		Loomis B B.....	22,384	
Langis D M.....	25,755		Leisz P L.....	3,484		Looten D S.....	18,835	
Langley E M B.....	20,034		Leitner J E.....	18,136		Loucks N K.....	19,351	3,140
Langlois B S.....	20,658		Lejeune R.....	23,052	91	Loughery E M.....	23,877	
Langston H W.....	26,298	5,971	Lemaire J I.....	21,257		Loughery J G.....	20,142	186
Langton R G.....	28,155	219	Lemay M G.....	27,446	94	Louie S.....	16,290	
Lanki G W.....	24,039		Lemire G G.....	26,445		Lowe D L.....	16,819	114
Lapointe G L.....	7,434		Lemski R J.....	64,944	830	Lovely D B.....	31,037	
Lapointe R R.....	28,729		Lemp R W.....	27,918		Lovely D T.....	26,873	
Laprise N C.....	16,127		Lenarduzzi J D.....	28,382		Lovset A B.....	33,664	
Larke M K.....	23,273		Leung S.....	15,211		Low J.....	19,314	
Larocque P M.....	27,545		Lenihan P A.....	25,622		Lowe A J.....	29,026	
Larsen A.....	18,141	208	Leniuk K.....	2,181		Lowe E.....	8,385	179
Larsen A E.....	13,501		Lenz G.....	17,712	2,840	Lowe P.....	17,108	
Larsen B G.....	23,443		Lenz R.....	27,572	100	Lowe R E.....	20,065	
Larsen A G.....	7,035		Leong S D.....	29,437	193	Lowell L A.....	23,626	
Larsson D.....	8,552		Leonhard G R.....	6,885		Lowrie R A.....	23,353	
Lashbrook I R.....	14,093		Lepage R J.....	19,936		Lowther B A.....	21,883	
Lashkevich J R.....	32,045	570	Lequesne A M T.....	16,587	212	Lucas S.....	9,486	
Latta S E.....	18,119	30	LeRe C M.....	17,820		Luckhart I B.....	27,570	479
Lau B P C.....	16,072		Leros C H.....	34,736	1,470	Luckow F.....	24,736	
Lauder N A.....	41,116	1,579	Leroy M M.....	23,927		Lum S L.....	20,255	
Lau S.....	19,767		Lesberg T L.....	23,370	1,588	Lum S N.....	17,828	
Laughren D F.....	17,718		Leshien R J.....	28,559	293	Lum W L.....	19,226	
Laughon D P.....	47,719	2,538	Lesiuk M.....	23,115		Lumsden J R.....	26,554	
Laukkonen L E.....	24,917		Leskun R M.....	23,928	57	Lund C.....	21,595	
Laupland M.....	17,221		Lesperance T J.....	18,843		Lund D J.....	18,536	
Laurie G A.....	19,156	262	Lesurf D L.....	25,084	337	Lundbek S P.....	16,973	
Laurie S P.....	20,746	61	Letkeman F.....	43,522	1,321	Lunden M A.....	64,944	3,164
Lavertu M.....	26,118	2,441	Letall J J.....	27,639	25	Lundin G D.....	28,946	
Lavis E A.....	28,132	317	Letts P J H.....	27,242		Lunn D J.....	64,944	3,201
Law B E T.....	31,778		Leung M L.....	18,537		Luoma J E.....	16,987	
Law M C.....	18,822		Leverett I.....	24,031		Lupul E.....	26,566	
Law R.....	44,983	69	Leverington B J.....	18,299		Lutz G M.....	18,747	160
Law V R.....	24,022	254	Levesque M G.....	7,817		Luscombe C L.....	19,186	
Lawler B R.....	23,980		Levesque C A.....	18,383	13	Lutton D P G.....	2,262	
Lawless B A.....	19,521		Levin D W.....	48,781	3,606	Lutz D V.....	26,041	428
Lawrence-Campbell R.....	3,599		Levis D M.....	64,944	8,372	Lutz O.....	760	
Lawrence D G.....	19,433		Levitz M K.....	22,555	14	Lutz M.....	17,707	
Lawrence L.....	19,589		Lewis C J.....	40,163	1,092	Lutz S.....	18,270	
Lawrence W E.....	9,985		Lewis J A.....	14,583		Lynch S J.....	22,849	
Lawrenson K.....	24,657		Lewis M L.....	19,627		Lyle S A.....	1,516	
Lawrie J.....	18,299	2,581	Lewis R J.....	22,384	451	Lynch E A.....	31,695	
Laws F I.....	17,704	298	Libby K J.....	64,944	720	Lynch L G.....	23,806	12
Lawson K.....	17,890		Liddell N M.....	13,301		Lynch P.....	17,916	
Lawson M E.....	17,890		Lieber M.....	22,384		Lynch R O.....	27,389	
Lawton R W.....	24,994	57	Liggett A.....	6,379		Lynden B R.....	24,799	
Layton J D.....	64,944	1,667	Light B J.....	26,324	3,100	Lyons F E.....	30,237	170
Lazar E A.....	17,041		Lightfoot B J.....	17,115		Lyons J D A.....	22,676	
Leadbeater W.....	26,604		Lilley G M.....	29,039		Lyons S J.....	2,098	
Leader T.....	4,856	1,749	Lim P.....	25,525		Lydall M B.....	37,250	814
Leader L R.....	20,706	458	Lind M R.....	8,500		Mabett G.....	60,128	3,462
Leader C F.....	27,738		Lindgren W.....	18,191		Mahe D.....	17,349	
Lead F.....	25,319	1,629	Lindquist P A.....	22,838		MacAlpine M I.....	64,944	1,724
Leary T A.....	29,452		Lindsay H M.....	21,525		MacArthur C B.....	64,944	3,525
Lebedynski H A.....	1,589		Lindsay J B M.....	24,290		MacArthur-Filgate A.....	18,095	
Lecorre K M.....	3,416		Lindsay K.....	9,982	111	MacAulay G B.....	55,008	1,897
Lederer Y P.....	22,047		Lindsay L.....	16,555	230	MacAulay S.....	6,822	
Ledoux B R L.....	899		Lincham J M L.....	19,156		MacCubbin H G.....	24,592	
Leduc R.....	19,040		Linfort N L.....	18,218		MacDonald A.....	17,764	321
Leduc R M.....	27,509		Link A J.....	29,309		MacDonald B E.....	23,988	
Lee A T.....	29,105	350	Link R L.....	19,946		MacDonald D.....	24,708	
Lee C H T.....	31,738	25	Lian C M.....	31,689		MacDonald D C.....	21,880	516
Lee D.....	28,788		Linn L C O.....	43,904		MacDonald D W.....	20,128	827
Lee D.....	19,808		Linthorne M F.....	16,320		MacDonald E.....	17,729	
Lee D.....	17,719		Linton R J.....	5,896		MacDonald E A.....	23,160	
Lee D M.....	17,333		Litacos G.....	24,524	1,791	MacDonald H.....	27,941	
Lee J.....	23,109		Lipps A R.....	25,365		MacDonald I.....	277	
Lee J A L.....	34,768	100	Lister D A.....	50,813	51	MacDonald I M.....	19,106	
Lee J B.....	6,966		Lister D L.....	10,838		MacDonald J.....	15,397	
Lee J D.....	32,588	1,519	Lister H A.....	18,299		MacDonald J K.....	25,439	5
Lee J W L.....	287		Lister M.....	18,444		MacDonald J L.....	27,230	79
Lee K J.....	18,227		Lister D L.....	16,490		MacDonald J M.....	20,573	
Lee K S K.....	18,227		Lister J.....	20,234		MacDonald K D.....	25,334	264
Lee L A.....	27,950		Lister L M.....	24,607	93	MacDonald K G.....	72	
Lee M A.....	22,384	466	Liu T.....	15,127		MacDonald M A.....	64,944	293
Lee N A.....	23,099	119	Lloy H A.....	25,509	5	MacDonald M C.....	16,599	
Lee N S.....	18,663		Lloyd J G.....	29,292	2,557	MacDonald M L.....	15,006	
Lee R J H.....	14,990	12	Loam J I.....	17,719		MacDonald R J.....	24,757	
Lee T E.....	18,227		Lochbaum M E.....	18,235	7	MacDonald W G.....	64,944	2,108
Lee V.....	16,229		Lochhead W M.....	20,332		MacDougall R D.....	24,075	217
Lee W A.....	45,157	302	Lock D A.....	18,820		MacDougall R D.....	24,870	
Leeve F A.....	18,098		Locke L P.....	3,885		MacFarlane O G.....	21,898	
Leffroy E R.....	17,702	322	Locke R N.....	8,207		MacFarlane O D.....	15,487	
Legacy P H.....	25,586	155	Lockhart J L.....	22,128		MacFarlane S R.....	18,299	
Leger E S.....	28,622		Lockhart K D.....	15,332		MacGillivray L G.....	30,202	7,890
Leger J N J.....	28,254	163	Lockhart M.....	19,843		MacGillivray R A.....	10,074	
Legg D A.....	18,271	19	Lockwood H D.....	23,975		MacGillivray W A.....	17,308	35
Lepetit W J.....	25,846		Lockyer J A.....	22,966		MacGowan S.....	17,306	
Leppanen K.....	18,157	104	Loftus S.....	16,743		MacIna A.....	19,631	2,503

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 23

MINISTRY OF ATTORNEY GENERAL—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
MacInnes G.E.	6,947	March J.L.	27,030	McCollum J.W.	6,283
MacInnis L.A.	26,370	Marchmont P.M.	19,144	McComb M.F.	17,867
MacIntosh R.J.	25,381	Marchmont O.L.	22,454	McComber K.V.	24,630
MacIntyre J.J.	64,944	Marclie D.A.	16,874	McConachie J.	5,954
MacIsaac A.J.	26,144	Marcy N.G.	1,199	McConroy G.P.	28,110
Mack C.D.	4,828	Marion A.	45,016	McCormack D.	12,024
Mack J.	26,702	Mark B.J.	10,592	McCraig E.A.	15,898
MacKay M.	18,395	Mark K.G.	20,463	McCulloch M.R.	1,199
MacKay V.J.	32,410	Mark L.J.	17,397	McCulloch N.W.J.	25,251
MacKay W.	39,350	Marks S.	30,010	McCully R.D.	7,544
MacKeigan H.R.	26,570	Markwart A.E.	39,299	McDonald A.J.	21,097
MacKenzie D.	22,651	Martley C.J.	9,433	McDonald C.A.	32,354
MacKenzie D.M.	20,024	Marpton F.D.	24,437	McDonald D.R.	25,242
MacKenzie I.B.	23,811	Marsden L.A.	23,705	McDonald J.	18,606
MacKenzie I.E.	27,669	Marsh B.C.	20,024	McDonald J.P.	30,224
MacKenzie K.E.	18,653	Marsh C.S.	61	McDonald J.R.	27,114
Mackie G.L.	1,498	Marshall A.M.	28,662	McDonald K.L.	26,841
Mackie H.	15,401	Marshall D.	17,932	McDonald R.C.	20,024
Mackie J.H.	10,215	Marshall G.R.	23,828	McDonald R.L.	18,313
Mackie S.	16,131	Marshall J.D.	28,232	McDonald V.	8,687
MacKinnon A.L.	25,756	Marshall M.J.	18,063	McDonell E.A.	13,171
MacKinnon R.E.	27,052	Marshall P.	22,837	McDonell L.	4,627
MacKlin V.M.	21,680	Marshall R.K.	22,167	McDonnell J.H.	25,449
MacKoff M.G.	7,181	Marshall S.I.	18,659	McDonnell J.M.	20,236
MacLachlan T.M.	14,593	Marshall S.L.	22,630	McDougall G.	17,441
MacLean D.	29,928	Marshall T.	4,599	McDougall M.R.	16,783
MacLeod L.A.	17,565	Martens N.M.	27,393	McDowell D.	6,388
MacLeod S.E.	25,736	Martens W.	13,979	McEachern J.H.	61
MacLeod W.	64,944	Martin A.E.	3,414	McEwan G.A.	26,413
MacMillan M.V.	18,315	Martin G.R.	49,804	McEwan R.J.	37
MacNeil D.J.	25,013	Martin J.S.	25,269	McEwen B.H.	25,973
MacNeil L.P.	6,339	Martin N.A.J.	28,578	McEwen S.L.	26,282
MacNeil R.J.	22,961	Martinson D.J.	9,767	McFadden P.	8,032
MacPhail C.A.	18,227	Marty V.A.	13,502	McFarlane D.M.	22,375
MacPherson J.M.	28,410	Martyn C.K.	23,064	McFarlane L.A.	36,185
MacQueen W.	24,979	Mason G.	30,277	McFarlane M.E.	11,048
MacRae W.D.	28,674	Mason K.C.	27,257	McFaul J.F.	34,765
Maczko D.	13,487	Massey A.	26,233	McFaul K.J.	23,927
Maddafoord W.B.	44,502	Massey M.	32,144	McFee B.	24,509
Madden B.	21,068	Mathew W.F.	24,452	McGaghey W.	22,676
Madhok B.M.	36,717	Matheson M.A.	63,930	McGee R.	20,006
Madigan S.	67,082	Matheson M.E.	2,177	McGee T.D.	64,944
Madill J.P.	31,086	Matheson N.M.	29,472	McGee V.R.	7,527
Madison E.E.	18,167	Matheson P.J.	20,503	McGhie G.W.	31,592
Madson B.	25,710	Mathias H.C.	45,728	McGifford D.S.	24,925
Mae O.A.	9,899	Mathieson J.D.	32,827	McGillivray L.E.	31,710
Magas G.	20,453	Matonovich D.	25,625	McGinn B.S.	26,833
Magee B.E.	27,448	Matthews D.	25,623	McGivern H.J.	64,944
Magee M.	9,179	Matthews D.J.	17,890	McGlashan M.	26,473
Magee N.C.	24,021	Matthews R.	26,167	McGrandle M.M.	17,701
Magnussen O.J.	27,124	Matthews S.D.	20,582	McGrath C.A.	20,136
Magotiaux M.	1,279	Mattson D.R.	14,898	McGrath N.W.	18,689
Mah D.C.Y.	22,907	Matuszewski J.	22,620	McGrath R.L.	27,853
Mah M.	4,900	Matz H.F.H.	27,117	McGraw N.	26,197
Mahaffey E.S.	27,174	Maugham P.L.	64,944	McGregor B.R.	4,715
Mahy C.	15,888	Maurer W.B.	27,402	McGuire L.B.	37,379
Mahura D.H.	34,456	Maximick D.L.	20,326	McHale D.R.	25,272
Main B.A.	11,947	Maxwell G.N.	7,528	McHale P.A.	22,458
Main T.D.	26,726	May B.J.	24,447	McHale W.D.	31,296
Maines M.L.	19,736	May G.J.	14,393	McInnes J.G.	21,360
Mair E.J.	11,148	May K.J.	16,367	McInnes N.D.	41,716
Maisonneuve D.G.	4,607	Mayadas D.R.	29,182	McInnes S.M.	18,041
Majcher J.	38,408	Mayer R.W.	27,012	McIntosh S.	15,937
Makison R.H.	26,162	Mayes A.	27,128	McIntyre A.D.	25,053
Makosiej M.S.	18,692	Maykut J.	45,908	McIntyre D.F.	33,309
Makowski D.D.	777	Maynard S.L.	19,923	McIntyre J.B.	27,408
Makowsky M.	12,934	Mayner E.A.	10,830	McIntyre W.E.	13,520
Makowsky M.	30,289	Mayo D.I.	18,436	McIntyre L.W.	17,055
Makuk J.H.	18,227	Mayrhofer T.J.	8,655	McIvor O.M.	20,945
Malakich J.	18,366	Maze L.	17,206	McIvor D.M.	19,291
Malakoff B.	14,245	Mazur L.	21,922	McIvor H.	17,791
Malek A.	27,353	Mazzone D.	16,771	McIvor S.L.	12,575
Malfet M.J.	23,281	McAdam C.A.	22,091	McKamey H.	3,595
Malfet P.	28,664	McAdam D.K.	64,944	McKay B.R.W.	23,925
Mallham E.F.C.	27,472	McAllan K.	25,231	McKay C.W.	22,696
Malin B.C.	32,827	McArthur J.A.	25,672	McKay D.	16,596
Malinowski L.	19,353	McAssey B.M.	17,597	McKay G.M.	10,995
Mallon A.P.	26,023	McAvity J.P.M.	62,763	McKay J.S.	23,842
Mandau M.	15,631	McBride P.R.	17,764	McKay M.I.	18,418
Mandelaya E.	27,829	McCabe M.M.	10,329	McKay S.J.	26,793
Mandley R.J.	26,135	McCallum C.	23,512	McKay T.R.	26,771
Mandryk J.	24,088	McCallum D.T.	31,862	McKay W.C.	31,168
Mangan C.J.	22,764	McCallum G.E.	23,423	McKay W.E.	31,710
Mangat B.K.	10,698	McCallum W.C.	51,900	McKechnie C.	7,188
Maniec S.	17,069	McCarroll R.P.	52,403	McKechnie D.	9,700
Mann J.	16,131	McCarthy B.P.	33,515	McKee G.L.	17,114
Mann J.A.	16,353	McCarthy J.L.	64,944	McKee J.C.	28,492
Mann M.	37,129	McCarthy R.	21,790	McKee R.G.A.	24,183
Mann S.E.	18,366	McCarthy T.	25,087	McKee R.L.A.	6,697
Mansfield A.	21,649	McCarthy E.J.L.	25,462	McKee R.K.J.	31,738
Manshorpe M.H.R.	29,383	McCurry V.A.	26,412	McKellar E.	30,066
Mantik A.	24,986	McCurry W.A.	20,102	McKellar R.G.	40,717
Mar D.A.	19,156	McCurry N.	18,540	McKenna J.P.	5,637
Mars H.Y.	18,227	McCaulland M.L.	37,406	McKenna J.R.	24,184
Marsuccini B.D.	21,643	McCaulland H.M.	17,923	McKenna P.F.	6,037
		McCaulland L.L.	27,765	McKenna R.L.	23,207
		McChukie C.	25,096	McKenzie J.D.	26,119

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McKenzie N W	25,228		Merrifield J D	26,295		Moir D	17,417	
McKenzie W T	33,529	170	Merrin V A E	26,865		Moir J	7,765	
McKim D H	28,283		Merz B H	11,269		Mol G E	88	
McKinlay B D	3,906		Meskas J D	20,796		Moloo N	20,663	
McKinlay D P	23,641	229	Messenger A	24,600	278	Monaghan F K	21,953	
McKinson N	23,965	199	Messenger J L	11,487		Monaghan J M	21,463	
McKnight A	22,091	1,349	Messier D Y	42,985	35	Monardo F	21,282	
McKnight C A	25,876		Metcalf R P	26,880		Monk R	15,782	
McKnight J M	25,119		Mettlers L	16,196		Monkman J F	40,136	3,764
McLaughlin M L	33,153		Metzger R W	64,944	3,051	Monkman T E	29,174	14
McLaughlin R E	26,529		Meyers L	4,964		Monks M J	27,757	
McLean L	19,794		Meyers P D	60,118	985	Montalbeti M H	13,499	
McLean M	8,882		Michener S L	16,833		Monteth L J	23,313	78
McLean R B	22,476		Mido R C	27,712	583	Montemuro L	1,001	
McLellan B H	31,866		Middleton L P	18,403	1,368	Montgomery D W	23,658	2,355
McLellan R P	26,301		Middleton B M V	44,660	4,806	Montgomery J	18,315	
McLeod C A	19,583		Middleton P W	31,199		Montgomery R	17,805	661
McLeod C A	23,876		Mihotuk S A	22,081		Montgomery S	12,243	
McLeod C T	17,623		Mikolas N	17,789	103	Montpetit G	26,767	
McLeod D A	24,442		Mikulec J B	27,494		Moody D M	32,415	786
McLeod D S	22,562	3	Mikus A L	24,985		Moon D R	31,024	
McLeod J D	24,991	154	Miles C E	18,274		Mooney J F	1,758	
McLeod J M	11,078		Milkin R A	28,415	35	Mooney J F	3,707	124
McLeod K B	25,267		Miller B A	26,687		Moore C J M	19,034	
McLeod M M	17,786		Miller L A	29,434		Moore C	8,761	
McLeod S	10,358	580	Miller H	26,187	242	Moore G A	18,413	
McLeod W	26,533		Miller A L	36,674		Moore G F T	58,206	2,554
McMahon R H	26,771	1,321	Miller A M	22,300	314	Moore L	17,787	
McMeans R G	28,202	21	Miller B L	27,941		Moore L B	18,270	
McMeans R G	2,944	19	Miller B S	27,072		Moore R	26,465	
McMillan L J	26,652	259	Miller C T	31,584	552	Moore R J	27,448	603
McMillen E	17,239		Miller D E	19,248		Moore R E	17,971	
McMullen E M	37,432		Miller E	25,664		Moran B R B	32,785	2,927
McMullen J H	34,699	388	Miller G T	34,488	2,296	Moran D	23,548	
McMullen M	17,788	19	Miller G W	19,137	2,569	Morden S	17,521	
McMullen R	31,394		Miller H	8,312		Moreland L K	19,220	11
McMurry-Barber D	1,106		Miller I R	30,378	492	Morgan C H	4,784	
McMyn M D	29,885	323	Miller J	15,843		Morgan D	17,229	828
McNally-Dawes T L	18,346		Miller L M	23,346	227	Morgan J	10,906	
McNary E	20,939		Miller M	21,430		Morgan J W	23,398	
McNeil J T	25,539		Miller R C	30,161	26	Morgan L	7,179	499
McNeil L A	22,103		Miller R D	38,077	483	Morgan R C	25,054	
McNeil M	12,095		Miller R E D	25,801	39	Morgan S M	21,653	
McNeil M A	23,945		Miller W A	34,421	221	Morgan T	13,807	
McNeil C L E	20,459		Miller W H	34,876		Morin D P	23,175	
McNeill G L	17,899		Millership T	1,038		Morin B W	31,205	4,756
McNeill J M I	27,250		Milligan D W	26,947	2,540	Moritz S A	27,416	
McNicholl J E	20,382		Milligan R	25,804		Morley W F	1,199	
McPete R	23,063	63	Milligan R C	21,342		Morse E	6,483	
McPhail G	5,333		Milliken J M	36,957		Morse J C	28,791	
McPhee D B	26,139		Milliner S E	9,897		Morphett S	24,411	
McPhee M	100		Millington-Jones D	1,886		Morrell J	17,719	
McPhee T R	17,090		Millis B J	26,022	1,025	Morris B	16,261	
McPherson D M	8,949	104	Millis C E	1,738		Morris D M	49,757	2,986
McQuatt G A	29,985		Millis J	26,623	32	Morris J R	25,801	
McQueen R	64,944	6,585	Millis L B	26,163		Morris R A	31,613	114
McRae M P	18,227	41	Millis M	19,048		Morris U M	27,233	
McRae S	18,235		Millis P D	13,254		Morris W A	24,900	1,343
McRoberts B T	31,066		Millis R G	33,116		Morrison B D J	31,599	
McVa B N	28,007		Millis R S	25,796		Morrison B L J	18,937	
McWhirter R D	1,199		Millis R W	24,283		Morrison D N	26,980	
Mead P	17,475		Millmine M E	28,968	1,280	Morrison J P	48,250	4,772
Meagher T W	64,944	3,807	Millmine R	899		Morrison K M	37,068	6
Meacham G	27,053		Millner A	15,877		Morrison M	17,491	
Meier R	27,897		Millner W	12,411		Morrison V B	212	
Meikle M A	25,508		Millrosevich H	24,303		Morrow E	16,361	
Meise D H	14,592		Millward D J	3,297		Morrow R P	28,129	
Meise K B	26,174		Minciel N	18,929		Morsh S E	28,858	
Meister H O	27,472	359	Minnix M	5,321		Mortimer D R	30,536	
Melhuish J	8,101		Minor J	20,609		Mortimer J R	16,835	
Melland A	2,697		Minor J K	17,606		Mortimer S L	27,511	
Melnychuk L	3,232		Minse J	17,599	47	Morton C	26,270	42
Melnyk L	16,912		Mishra R D	36,786	153	Morton G A	23,637	664
Melville R A	28,218		Miskiman L J	18,939	97	Morton G A	2,353	
Menagh E M	17,635		Mitchell D P	19,320		Morton J R H	54,145	1,203
Menard-Hicken N M	26,517		Mitchell J W	21,795		Morven H B	899	
Menard O F	29,099		Mitchell L	22,763		Mosher T E	20,334	
Menning M A	25,817		Mitchell S A	22,991	19	Mosley G	28,887	
Menzies D R	30,529	951	Mitchell W	24,354	163	Mossy J E	28,559	63
Menzies M E	24,673	1,036	Mitchell W	23,753		Mossing B	18,242	
Menzies R A	15,844	343	Mitchell W	27,766		Mossing F A	24,182	
Mern P	75,386	4,129	Mitchson R	27,766		Motterhead L M	25,456	
Mercer G W	33,525	1,216	Mitrovic L S	27,259		Moxham R B	27,977	
Mercer S J	16,514		Mitrovic L M	26,377		Moxham E L	23,793	
Mercer T	9,847	23	Mobberley C I A	21,529		Moyer C J	27,742	542
Mercant B	14,138		Mochulsky F	18,354		Moyes D M	17,648	68
Mercant J F	28,609		Mochling A L	23,211	1,432	Mueller R E	8,584	
Mercant S E	30,338	1,378	Moen L O	23,044	25	Muir N P	1,580	
Mercerhoff D J	29,489		Moerman J M	26,313		Muir R J	27,389	67
Mercier D	22,050		Moffin G	27,768		Muirhead G	33,954	
Mercus C L	25,478		Moffin G B	22,238		Muirhead K	12,226	1,182
Meredith D M	190		Moffin J	64,944	774	Muizer H D	18,217	
Meredith L A	17,141	625				Mullall D G	884	
Mervet L	22,023					Mullany J D	26,971	121
Mervin D	17,546					Mulligan R A	53,484	1,354
Mervin E A	33,880					Mullin J	2,836	
Mervin L	18,219	144				Mulvaney K	12,561	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Mumby C M.....	17,758	250	Newman L.....	938		Oliver M L.....	1,807	
Mumford D L.....	2,007	847	Newport G C.....	27,587	96	Olsen D J.....	430	
Mumford N D.....	15,246		Newson L D.....	47,430	1,408	Olsen G L.....	7,812	
Mundi C A.....	24,172		Newton B.....	25,169	365	Olsen J.....	17,228	
Mundy P.....	27,501		Newton B J.....	742		Olsen J N.....	3,904	
Munn G M.....	17,729		Newton D J.....	28,511		Olsen B L.....	16,249	
Munn S.....	22,438		Nicholaisen L C M.....	29,300		Olsen F.....	29,450	
Munro C A.....	18,275	139	Nicholls A A.....	41,349	5,801	Olsen H N.....	25,476	
Munro E.....	64,944	3,741	Nicholson B P.....	26,716		Olsen W K.....	19,485	
Munro R S.....	29,140	827	Nicholson E I.....	27,018	182	Onischak G B.....	7,014	
Munroe R B.....	23,479		Nicholson G.....	27,237		Onufreychuk J J.....	24,128	72
Munz S.....	18,202		Nicholson I M.....	13,310		Oosterom M.....	1,367	
Murazzo M.....	27,728	1,001	Nicholson J D.....	19,445	345	Opko J M.....	22,515	
Murchie D K.....	26,269	201	Nicholson J E.....	27,476		Oppermann N.....	4,420	
Murdoch C R.....	29,662	423	Nicholson J W.....	23,203		Orford J P.....	26,445	
Murdoch I W.....	18,299		Nicholson L E.....	27,473	25	Organ J L.....	14,924	723
Murdock J D.....	26,793	31	Nicholson S E R.....	9,806		Orlikow W.....	21,824	
Murgatroyd M K.....	21,645	35	Nicholson W J R.....	24,114		Ornheim E M.....	54,090	3,594
Murphy A R.....	25,958		Nicifore L D.....	19,662		Orr W G.....	26,196	
Murphy B J.....	22,845	46	Nickel S N.....	23,722		Orrick B.....	18,517	
Murphy B R.....	2,635		Nickerson M.....	11,257		Osborne A M.....	28,393	27
Murphy E M.....	25,680	115	Nicoletti R.....	35,473	3,636	Osborne R C.....	26,617	40
Murphy M P.....	27,134		Nielson G.....	8,324		Osborne R K.....	20,840	
Murphy R E.....	62,217	12	Nikolich G S.....	17,675		Ostlund K E.....	28,606	323
Murray A.....	19,946	8,299	Nimsack L A T.....	64,444	2,719	Ostashek G N.....	36,575	
Murray D.....	10,608		Nishi J N.....	19,209		Ostrosser M E.....	17,796	
Murray M C.....	22,598		Nishikihama D M.....	2,183		Ostenbreit J M.....	33,207	
Murray M L.....	32,324		Noble J P.....	25,046	5	Ouellette L J.....	24,416	
Murray M M.....	1,410		Noble K E.....	11,813	180	Quimet B.....	25,048	
Murray M R.....	19,405		Noble T C.....	7,633	2,159	Quimet G E.....	10,735	
Murray P B.....	23,060		Noble W A.....	7,075		Overend D B.....	64,944	6,243
Murray S.....	25,019		Noel P C.....	23,185		Owen C E.....	11,722	122
Murray T.....	48,089	1,119	Nolan V.....	16,050	111	Owen C M K.....	24,389	
Murray W L.....	10,354	201	Noland D A.....	9,928		Owen E.....	7,789	
Murry D D.....	27,844	805	Nolletti M.....	15,963		Owens R J.....	23,388	121
Mutter J.....	8,581		Nonen D M.....	17,418		Ozeroff C W.....	27,472	1,063
Myers D R.....	22,755		Noon A M.....	17,080		Ozeroff G F.....	28,101	603
Myers M J.....	12,465		Noonan R J.....	20,576	960	Packard N E.....	18,739	
Myette M.....	17,406		Nordby K G.....	41,442		Pacensis P.....	26,679	
Myles D.....	754		Nordby S R.....	18,012		Page B T.....	2,268	
Nadarajan V.....	30,068		Norman C N.....	20,256		Page G A.....	26,465	
Nagtegaal G.....	18,852		Norman J.....	15,221		Page J.....	27,156	
Nairn L.....	3,903		Norman M.....	20,025		Page K D.....	64,944	338
Nakonechny H L L.....	21,595	13	Norman R D.....	25,148	391	Page S H.....	40,954	6,598
Nanka M A.....	24,621		Norman W W.....	29,793	514	Page P S M.....	23,488	
Nardi R A M.....	26,590		Normandin N D.....	21,680		Paine D.....	9,724	
Nash B G.....	22,519		Norris C M.....	54,961	334	Painter R.....	50,015	2,257
Nash C.....	15,590	2,931	Norris W R.....	24,636		Pajak D R.....	26,631	
Nash O.....	22,444	26	Northcott P L.....	1,199		Pajak M W.....	25,604	45
Nash W P.....	18,299		Northup J A.....	22,762		Pakos L J.....	6,563	
Neal B.....	39,765	4,350	Norton J A.....	7,215		Palmer C A.....	17,801	
Nedzeliski C L.....	9,996		Norton J P.....	22,378	829	Palmer G E.....	24,115	
Nedzeliski E M.....	494		Norton J R.....	23,833		Palmer J.....	33,954	720
Needham J.....	41,652	1,314	Norton W E.....	27,749		Palmer L J.....	17,805	79
Neelands H C.....	2,115		Not I U.....	22,407		Palmer M W.....	26,737	
Negrin G M.....	18,760		Novak F J.....	27,002	172	Panell P M.....	25,679	
Negrin R G.....	34,398	375	Novak J T.....	787		Pape A M.....	25,660	116
Neil S.....	29,199		Novakowski C.....	17,660		Paradis J B.....	64,944	761
Neill C R.....	2,423		Nowlan J.....	6,988		Parcher S.....	2,233	
Neilson B M.....	19,129	163	Nowoselski J L.....	17,127		Parenteau J G C.....	27,790	
Neill C.....	20,743		Nunn G A.....	25,479		Park P.....	17,789	
Nelson A G.....	18,508		Nurcanli W D.....	24,277	173	Parker D L.....	27,472	
Nelson C.....	6,008		Nyberg H J.....	22,753		Parker D R.....	30,982	3,141
Nelson D E.....	3,297		Nygaard K.....	36,013	7,117	Parker F J R.....	24,755	7
Nelson F D B.....	19,831	50	Nygaard M.....	1,293		Parker G M.....	20,119	
Nelson G.....	5,026		Nymark W.....	46,899	1,176	Parker J J.....	27,212	
Nelson G E.....	1,199		Nyren J H.....	23,403		Parker R J.....	29,490	982
Nelson J.....	17,139	2,930	O'Brien D F T.....	29,378		Parker W.....	29,535	
Nelson J H.....	29,066	705	O'Byrne D J.....	11,129	2,589	Parker W G.....	28,472	1,166
Nelson L.....	19,154		O'Byrne L.....	15,814		Parkin W.....	12,788	
Nelson L M H.....	26,366		O'Connel C L.....	11,481	246	Parkinson P.....	17,149	
Nelson L W.....	29,125	1,999	O'Donnell E.....	64,944	1,683	Parkinson R H.....	26,045	38
Nelson R D.....	21,191		O'Donnell F.....	23,394	6	Parks L.....	23,893	
Nelson R L.....	14,636		O'Hara S A.....	17,563		Parks R E.....	28,463	82
Nelson R W.....	31,050	177	O'Hare J L.....	33,250	5,115	Parmar P K.....	16,568	
Nelson S.....	16,916	33	O'Keefe K J.....	26,960		Parnell I.....	26,781	
Nesbitt D.....	18,197		O'Malley C.....	22,618		Parent E M.....	9,116	
Nesling W.....	1,664		O'Naniki M L G.....	26,627		Parsons S A.....	16,153	
Ness M J.....	1,199		O'Neill A D.....	7,747		Partel H.....	23,349	171
Neubauer M C.....	9,387		O'Neill W D.....	28,278	1,538	Parton L.....	22,174	
Neufeld A E.....	58,892	3,104	O'Rourke D.....	25,064		Partridge R T W.....	27,044	12
Neufeld B L.....	26,358		Oakes L L.....	30,478	1,305	Paruk M.....	5,862	
Neufeld S M.....	27,011	1,771	Oberle N M.....	26,425		Pasanen J.....	4,974	
Neveaux E.....	27,148	196	Obertowich K J.....	16,279		Pholko C A.....	24,415	
Neville L M.....	13,667	94	Ockey J L.....	25,288	992	Pasley G.....	20,546	
Newby A R.....	8,012		Odenbach B T.....	1,715		Pasley R E.....	24,587	
Newcomb T J.....	24,116		Odian L R.....	26,655	116	Pasley S.....	6,103	
Newcombe M E.....	27,158		Odomell E J.....	47	32	Pastorek J L.....	17,336	
Newhook D E.....	29,843	1,383	Oginski C.....	19,229	1,696	Patonson E A.....	23,925	7
Newhook D H.....	22,980		Ogilowski S.....	29,677		Patonson D A.....	25,837	
Newlove M G.....	23,397	32	Ogilvie E M.....	5,058	556	Patonson G L.....	17,419	
Newman D E.....	37,068	2,644	Ogion P.....	1,199		Patonson M.....	17,834	7
Newman G E.....	16,181		Ogion L.....	22,384	340	Paul A.....	45,742	433
Newman K J.....	28,974		Ohata E M.....	30,209	192	Paul H.....	29,869	
			Oien C.....	25,306	89	Pauler E A R.....	21,151	
			Olafson K.....	13,143	12	Paulin M.....	18,330	
			Oliver B J.....	24,781	1,068	Paulson N H.....	1,790	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Paase C.....	22,264		Phillips R.....	26,782		Presthofer A A.....	18,199	
Payne G R.....	27,510		Phillips R.....	26,864		Preston C J.....	16,863	349
Payne L M.....	1,564		Phillips R D.....	42,385	1,018	Preston J H.....	12,370	
Peacock M L.....	31,428	23	Phillips R G.....	23,244		Preston M L.....	18,093	1,099
Pearce D C.....	22,384	1,034	Phillips W K F.....	27,472	567	Preston R.....	28,133	1,481
Pearce L J.....	7,388		Philpott J A.....	770		Preston R S.....	899	
Pearce N C.....	27,448	524	Phippen M L.....	1,798		Prevett D W.....	45,680	1,124
Pearce T J.....	17,108		Phipps A O.....	29,785	2,745	Price C B.....	27,564	
Pearce W A.....	65,076	9,004	Phippo D M.....	24,928		Price E W.....	1,835	
Pearry B.....	30,892	335	Phoenix C D.....	27,497		Price G M.....	11,790	
Pearse G.....	26,672		Picard J M A.....	26,007	12	Price J E.....	25,477	
Pearson B L.....	22,384	404	Picillo T.....	16,759		Price J E.....	25,275	
Pearson K G.....	23,920	146	Pickering A.....	10,898		Price S.....	20,599	
Pearson L E M.....	18,692		Pickering G O.....	27,564	13	Price T W.....	33,989	1,107
Pearson R.....	17,454		Pickup J C.....	25,132		Primeau R.....	16,581	
Pearson R J.....	29,018	135	Pielak J A.....	16,609		Primrose R S.....	7,053	
Peck G.....	171		Piffer N G.....	27,428		Prince L P.....	26,619	
Peck R J.....	7,924		Piggott M V.....	19,507	3,724	Prins J J.....	27,623	
Peckham A M.....	38,645	517	Piggin C.....	16,361		Prins R W G.....	27,903	
Pecken B D.....	27,630	418	Phillipow D.....	18,047		Prior W D.....	27,316	12
Pedersen B.....	16,566		Pinese S.....	20,709		Prizeman D A.....	21,953	7
Pedersen C C.....	25,253		Pink Q.....	23,838	21	Proudfoot J.....	41,890	1,227
Pederson S.....	4,847		Pinkus E.....	18,218		Pruneau M L R.....	17,719	
Peete-Vout D M.....	19,612	315	Pinsker W.....	23,822		Pugh J C.....	25,386	
Peerless K H.....	20,036		Pippolo E F.....	26,533		Pulver N.....	10,391	
Peet S A.....	20,651		Pirttikoski H.....	8,477		Purba C S.....	24,082	151
Petta C A.....	18,227		Pittico L G.....	2,209		Purdon E A.....	23,163	759
Pegg H A.....	17,200		Piters G R.....	24,649		Purgavie R.....	31,710	227
Peglow L.....	7,287		Pitton D J.....	18,299		Purvey J.....	17,636	
Peglow T.....	25,051		Pitzel J P.....	36,908	2,184	Putman S P.....	2,604	
Peblke W E.....	18,743	1,208	Piva G.....	20,064	619	Potrus K M P.....	13,774	16
Pel P.....	23,812		Plasman M I.....	7,347		Pye R C.....	26,131	1,022
Pelles E H.....	33,552		Platt G L.....	27,622		Pym K E.....	22,251	
Pelletier J R.....	25,225		Platt K.....	19,773		Quan V D.....	19,003	
Pelletti L A.....	27,828	297	Platt N C.....	27,535		Quantz E J.....	31,613	1,966
Peller N.....	20,827		Playne S A.....	25,081		Quartermain M C.....	34,770	268
Pendleton S A.....	27,312		Plewes R K.....	31,892	139	Quay L P.....	27,452	
Pennan D.....	35,957	389	Plomp T.....	7,279		Radford C.....	17,485	
Pennanen V.....	24,289		Ploorman J.....	22,392	151	Radmacher V C.....	28,638	
Penner A E.....	20,229	2,202	Phul R.....	5,045		Radons E.....	17,789	
Penner B P.....	25,545	337	Plummer S J.....	9,141		Rae J I.....	27,826	
Penny E M.....	7,309		Pocha C A.....	6,007		Rae R B.....	25,475	
Penson N H.....	25,507		Pocock L R.....	29,763	128	Rafuse B F.....	51,374	2,817
Pentland R D.....	26,410	7	Podovelnikoff L.....	6,674		Rail M D R.....	8,461	
Pentland W J.....	31,220		Podrow E.....	16,747	1,606	Ralph G J.....	28,045	
Pereira R A.....	23,912	7	Pogson W J.....	45,260		Ralph K J.....	27,884	
Pereira R E.....	19,920		Pohl N W.....	29,577		Ram S.....	29,700	
Perez C.....	7,835		Poirier D L.....	25,389		Ramsay J B.....	39,806	12,141
Perez M R.....	4,729		Poiras L.....	18,245	24	Ramsey L.....	4,497	7
Perkin R J.....	26,573		Poiras M T.....	22,568		Ramsfield D A.....	27,448	400
Perkins K.....	18,299		Polden A C.....	29,699		Randall A.....	46,164	180
Perkins R W.....	34,998	828	Policha M A.....	27,581		Rankin C.....	11,756	
Perrett L W.....	9,513		Pollard C L.....	22,757		Rankin F E.....	38,443	70
Perrett R B.....	26,940		Pollard J D.....	31,010		Rankin P E.....	3,903	
Perrin C J.....	25,927		Pollard R K.....	37,019	1,717	Ranschaert J.....	7,800	
Perrin J.....	17,672		Pollick B J.....	41,503	13,200	Raper B I.....	17,766	
Perron R A.....	36,456	2,942	Pollock K J.....	28,336		Ratcliffe D A.....	33,664	
Perry B R.....	27,472		Pontons H A.....	39,806	4,988	Reid R J.....	31,003	107
Perry D E.....	28,272	33	Poole C R.....	24,969	33	Rathjen M.....	457	
Perry D K.....	27,733	266	Poole D B.....	4,449		Ratvay T L.....	20,079	
Perry J M.....	42,088	1,174	Poole J.....	12,935	52	Rausch M.....	7,433	
Perry N.....	18,244	68	Poole R.....	64,944	430	Raven E J.....	51,682	10,648
Persbick P A.....	35,490	306	Pope G F.....	26,601		Rawlins K R.....	32,889	
Persbick P J.....	23,846		Popoff L E.....	24,158		Ray S G A.....	24,230	259
Peters D M.....	220		Poprawa S J.....	24,406		Rayfuse L B.....	22,384	363
Peters J D.....	27,472	227	Porret C J.....	2,794		Rayment A.....	23,593	656
Peters J O.....	17,229	368	Porter B J.....	25,986		Rayner R B.....	26,183	1,400
Peters L J A.....	4,193		Porter D.....	23,932		Rea M.....	19,469	
Peters M.....	19,590	470	Porter E.....	26,967		Read B A.....	24,470	
Peters N A.....	27,274		Porter L.....	15,651		Read N T.....	33,460	
Peters T H.....	28,315	42	Porter M V.....	22,162		Reader N G.....	24,768	
Peters W J.....	27,472	273	Portman E.....	7,299		Rear T.....	23,391	
Peterman A M.....	10,678	1,199	Portsmith S.....	16,166		Rebelato L D.....	16,531	
Peterman E J.....	17,783	35	Posyluzny S D.....	23,477		Reber J E.....	599	
Peterson C J.....	25,113		Potential G C.....	27,890		Rector A I.....	22,002	190
Peterson D G.....	22,464		Pothecary D D.....	42,253	7,601	Reid G J.....	28,460	279
Peterson D H.....	75,335	47	Potter R.....	7,901	14	Reid M E.....	3,838	1,256
Peterson J M.....	17,905		Potts D C.....	25,731		Reid M E.....	46,625	2,452
Peterson K G.....	24,533	827	Poulos G J.....	33,023	210	Redecopp S.....	20,082	
Petker W P.....	24,274		Pound L A.....	248		Redecopp E W.....	30,724	
Petrica J.....	30,959	164	Powell A E.....	21,131	8	Redmond M J.....	25,086	
Petrie M S.....	33,186	3,978	Powell T E.....	29,871		Redmond R J.....	32,471	714
Pettit P M.....	36,419		Power F J.....	25,625		Reed D C.....	68,441	1,755
Pettipans M E.....	5,010		Powers A.....	29,895	673	Reed I M.....	18,299	
Petta R W.....	56,135	2,435	Pownall T W.....	20,179		Reed M.....	2,892	
Petty S.....	725		Prachnan C L.....	16,045		Reedman D R N.....	38,137	1,663
Pfeifer M B.....	29,710		Prasad M.....	27,801	12	Reid C.....	14,258	
Phalen R D.....	25,550	1,232	Prasad N.....	26,940		Reine N L.....	17,568	
Phalen W A.....	24,563		Pratt I D.....	29,184		Regan I.....	6,918	
Philbrook H H.....	37,614	6,249	Preddy K P.....	22,491		Reid A.....	27,890	3,846
Phalcos M M.....	23,815	9	Preddy L L.....	22,276		Reid B J.....	27,169	
Phillip M.....	20,098	584	Prelychan N J.....	67,333	1,786	Reid C J.....	32,356	2,603
Phillips B M.....	16,340		Premaack L L.....	25,772	61	Reid E.....	27,681	
Phillips C.....	16,771		Prentice G.....	22,299		Reid E.....	7,695	
Phillips J.....	25,161		Prentice J W.....	25,706		Reid J D.....	17,274	
Phillips J H.....	27,401		Prentice W J.....	43,959	54	Reid L J.....	28,588	611
Phillips J N L.....	28,865		Prezley L E.....	25,052				

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Reid M H.	15,419		Robinson B J.	564		Rutherford M H.	33,643	
Reid R E.	12,829		Robinson C L.	24,388		Rutledge E G.	28,186	
Reid T A.	26,693		Robinson C P.	26,471	77	Rutledge R G.	20,458	
Reidy A.	19,484		Robinson D G.	25,687	5	Rutledge S.	16,298	
Reilly J.	16,786		Robinson E C K.	28,216	61	Rutledge T D.	28,977	
Reilly M C.	34,570	415	Robinson G.	27,472		Rutter K.	24,303	
Reimer A.	19,156		Robinson J G.	25,194		Ryan C A.	42,075	1,081
Reimer C E.	4,984		Robinson R V D.	6,598		Ryan M C.	6,419	
Reimer D E.	16,949		Robson D O.	17,682		Ryan M L.	15,896	
Reimer G.	29,395		Rochon S M.	23,391		Ryan P V.	24,680	615
Rein G J.	17,904		Rockall R M.	24,770	672	Ryan T.	25,290	312
Rempel D.	19,989		Rockam K N.	12,092		Ryan T G.	45,414	824
Rempel D L.	22,141		Rodgers A A.	26,514	22	Rye B E.	26,494	3,310
Rempel H S.	23,222	80	Rodgers B K.	9,493	1,171	Rye M.	26,045	
Rempel J.	3,882	138	Roest B M F.	31,600	378	Ryneveld D.	57,863	4,076
Rempel L C.	19,039		Roger A R.	64,682	2,015	Sabberton R L.	23,325	12
Rempel R W.	19,149		Rogers C A.	18,299	73	Sabourin J V.	35,449	
Rempel W.	27,798		Rogers J.	28,440		Sachs W C.	46,927	
Remple C.	12,837		Rogers J V.	26,293	133	Sadler C.	4,454	3,025
Remus G A.	26,750		Rogers L E.	26,207		Sadler C.	4,454	
Ressler B D.	19,047	866	Rogers P A.	27,472	106	Safran S.	16,315	
Rethmetakis J J.	28,415		Rogers R.	18,181	160	Sage B J.	19,382	849
Reykald J.	41,890	2,353	Rogers R S.	26,163	125	Sage G G.	24,438	
Reynders T.	25,739		Rogers W.	17,657		Sage T.	16,612	
Reynolds D M A.	8,227		Rohatensky J E.	18,213		Sagert W.	23,789	
Reynolds G.	24,075		Rohrmoser H.	39,662	3,029	Sahra J S.	27,248	59
Reynolds H.	17,376		Rohrmoser L.	19,220	894	Sageon K E.	28,647	
Reynolds J R.	29,037	402	Rollheiser N.	26,499		Sales N H.	24,207	
Reynolds R G.	35,672	116	Romanchuk J H.	23,831		Salturo C M.	28,710	380
Reynolds S.	1,719		Rombough D.	17,937	701	Saunonen J.	1,998	
Rezenchenko R M.	25,609		Romilly S R.	64,944	1,862	Salt K.	46,911	1,783
Rhodes F A.	45,404	6,586	Romkes D K.	16,240		Samarin C.	17,824	
Rhodes S N.	19,673		Rondeau R J.	33,897		Sampi B A G.	23,769	
Ricard A.	23,576	1,922	Rondquist C H.	25,114		Saumgrad T N.	27,185	3,694
Rice J W.	26,167		Rook M M.	17,940	35	Sample P M.	21,638	352
Rice R T.	24,800		Roop E W L.	27,499		Sampson B N.	27,654	
Richard J.	24,733		Roosendaal B.	17,448	1,305	Sampson J H.	27,615	
Richard L B.	14,818		Roper A E.	10,407		Sandau G.	18,978	
Richards J L.	22,564		Rosa A.	396		Sanderson E T B.	23,764	
Richards K.	17,801		Rosamond M R.	13,604		Sanderson L R.	21,680	
Richards K P J.	21,962		Rosby J A.	5,537		Sandford N W.	24,776	470
Richards M.	16,539		Rose D J.	53,392	5,135	Sandhu M K.	10,175	
Richards M J.	18,637		Rose M.	21,691		Sands C J.	18,474	
Richards S.	15,967		Rosenberg R R.	34,768	537	Sandulak S D.	31,710	490
Richards T H.	26,523		Rositano J.	23,990		Sangha S.	22,297	516
Richardson A E.	27,195	57	Roskin C E.	31,775		Sangster C G.	18,916	
Richardson C.	22,473		Ross-Smith D G.	31,707	119	Sangster L M.	17,987	1,066
Richardson K M.	44,343		Ross C T.	23,583	63	Supergia D T.	26,204	
Richardson R E.	31,628	197	Ross D.	4,620	95	Sargent E F.	1,199	
Richardson S A.	28,110	786	Ross D.	25,952		Sargent G K.	26,776	1,082
Richardson W J.	28,221	11	Ross D A.	25,299		Sarich A.	64,944	1,425
Riches G B.	17,231		Ross K.	2,891		Sarsons B P.	14,010	
Riches M J.	33,409	564	Ross L M.	17,789		Sather D E.	8,283	253
Riches R A.	19,744		Ross O R.	42		Sather E A.	64,944	2,555
Richter G.	23,014	655	Ross P J.	27,549		Sattlerberger P.	17,799	
Richter L H.	19,090		Ross R.	15,841	24	Saunders D M.	25,777	
Riddell B J.	29,398	557	Ross S C.	17,863		Saunders F.	32,718	352
Ridgway W R.	26,822		Ross S E.	1,779	45	Saunders J.	19,496	
Ridley D.	17,616		Ross S E.	3,707	1,020	Sauter D G.	27,713	90
Ridout G M D.	32,163		Rossno M R.	32,827		Sauve G A.	28,169	
Rieger L M.	8,110		Rota D.	6,034		Sauve R L.	6,802	
Riel G A.	4,163		Roth M R.	27,054	246	Savage D.	19,376	
Riemer C C.	1,415		Rothermel D V.	241		Savage J M.	18,227	
Riggins V.	17,769		Rothery E F.	12,518		Savage M.	18,320	
Riley J G.	12,167		Rothman R D.	14,774		Savio R.	18,212	
Riley M A.	17,958		Rothwell W J.	35,480	397	Sawarin B A.	19,250	106
Riley R E.	26,027		Roubicek G J.	7,769		Savitsky M.	20,776	49
Riley R M.	23,322		Rounds C M.	23,905		Sawchuk J G.	48,074	1,638
Ring R.	5,727		Rouse M.	23,584		Sawyer L E.	39,084	128
Ring R L S.	26,568		Routledge R J.	1,199		Shragia E.	10,217	
Ringers A.	18,299		Routley P.	24,942		Scale W M.	44,634	2,570
Riou A E.	35,839	3,765	Rowan C E.	653		Scales D J.	30,222	
Rippon C J.	31,616	3,686	Rowan E N.	18,298		Scarfild B A.	24,962	3,736
Ritchat D A.	2,098		Rowe A.	19,156		Scarlett E D.	64,944	635
Ritico E A.	16,453		Rowe G D.	27,448	2,974	Schaap A C.	28,644	25
Rivard J E.	24,803	55	Rowe L A.	6,075		Schaefer T E.	18,376	
Rivard J R.	25,600		Rowell D M.	8,504		Schaefer D B.	25,276	
Rivard A A.	28,953		Rowland J V L.	145		Schalt F W.	25,493	
Rivers G.	4,066		Rowles C G.	27,353		Scharf F M L.	22,207	
Rixon T C.	24,217	31	Rowley A J.	36,185	105	Schatschneider O H.	2,766	
Rizzo W F.	26,283		Rowley J.	24,046		Schaufele L G.	20,738	175
Roach T M.	10,795		Roy C M J.	20,336		Schell A.	17,499	198
Robb G A.	18,123		Roy W D.	30,128		Schell J P.	21,965	378
Robb J E.	17,554		Roycroft J.	7,909		Schellenberg A J.	9,037	
Robb J P.	23,843	250	Rudolph M A.	28,350	245	Schendei K A.	28,593	105
Robbins G.	22,215		Rudy J F.	22,774	106	Scherban R.	39,764	
Roberge M.	63		Rugaber K R.	19,658		Scherling K J.	64,944	6,886
Roberts B J.	18,235		Rullens D J.	18,084		Schick K A.	21,057	
Roberts G.	13,176		Rumsey S C.	58,020	5,550	Schielke C R.	1,734	
Roberts P.	19,711		Rupert R R.	22,980		Schlamp R R.	22,980	
Roberts R.	3,114		Rusk H.	38,553	2,067	Schline C D.	25,581	
Robertson B R.	26,608		Russell G.	18,134		Schley T F.	6,668	
Robertson D.	27,207		Russell K T.	21,086		Schmid R R.	18,266	
Robertson D B.	17,765	1,287	Russell L.	18,270		Schmid E D.	64,944	3,999
Robertson R H.	27,034		Russell R J.	25,688	25	Schmid G W.	36,720	
Robinson B G.	72,210	13,130	Russell S.	26,479		Schmid J.	2,395	
			Rustika E S.	36,573	77	Schmid W E.	47,301	3,053

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Schmitt H F J	29,240	57	Sheldon M C	3,332		Smith C	20,730	
Schmulland J L	26,598		Sheloff D F	2,290		Smith C	16,727	
Schneider J W	25,603		Shenton G M	17,963		Smith C F	27,793	
Schneider J W	25,627		Shenton J	25,317		Smith C J	27,447	
Schneider R	25,074		Shepherd A J	27,521	221	Smith C P	21,484	
Schoenmagel J	18,101		Shepherd E R	27,606		Smith D	18,092	
Schofield A	37,068	1,823	Sheppard M	1,989		Smith D A	19,446	
Schofield D S	46,436	6,100	Sheppard H J	21,964	425	Smith D G	27,215	177
Schofield M A	16,763		Sherbuck J E	22,362	12	Smith D L	18,379	
Scholz W	31,046		Sherwood A J	26,449		Smith D L	17,121	
Schonke A	7,213		Shewchuk E	23,322		Smith D M	18,809	329
Schoonbeek A E	16,685		Shewchuk M F	19,533		Smith D V W	21,803	
Schrader S A	27,304		Shield C M	6,627		Smith E E	24,762	
Schroeder G B	25,281		Shields B A	35,308		Smith E J	36,232	5,360
Schuh C	27,915	749	Shields K A	23,907		Smith F W	22,882	
Schuh D	595		Shillington S S	37,341	252	Smith G M	23,757	
Schulthess L R	17,221		Shoom A M	26,919		Smith H L	24,077	
Schultz B S	27,253	242	Shore M F	18,624		Smith H W	17,354	
Schultz C H	27,113		Shorey K B	352		Smith J	27,952	
Schultz E F A R	25,535		Short M	19,102		Smith J	10,251	
Schulz M P	17,738		Shouldice S A	18,001		Smith J	34,264	310
Schumacher J E	29,089		Showalter S A	24,916		Smith J D	34,932	8,283
Schwab W	21,781	23	Showler T	17,789		Smith J G	25,294	56
Schwandt T R	18,315	35	Shumka G L	21,055	4,676	Smith J P	18,507	9
Schwartz P	17,744		Shunter W	17,886		Smith K A P D	64,944	114
Schwartz T	19,410		Shupe T W	64,944	2,974	Smith L	15,745	
Schwedelsky D J	25,972		Shykor L	18,260		Smith L	17,716	
Schwenmer D	18,642		Sickels M D	26,594		Smith L B	18,459	
Scott B A	19,156		Sidky M	27,170		Smith L J	588	
Scott C A	24,477	15	Siemens E	17,792		Smith L M	4,505	
Scott C H	28,456		Siemens M R L	20,178		Smith L M	24,723	223
Scott F A	17,757		Sievers P B	31,738		Smith L M	27,466	419
Scott H E	17,789		Sievwright H	22,409		Smith L M	30,641	
Scott I	27,472	14	Sigsworth T W	4,799	21	Smith L W	64,944	413
Scott J	2,580		Sigurdson K A	23,802		Smith M	14,118	26
Scott J R	30,195		Siklenka B J	22,528		Smith M A	24,577	
Scott K H	32,314	225	Silander C H	22,687		Smith M E	29,899	
Scott L R	26,352		Silver R D	25,894		Smith N A M	30,097	667
Scott R K	6,921		Silvius G I	5,636		Smith O E	27,629	937
Scott R R	43,301	1,796	Simmonds T	19,261		Smith P J C	24,713	5
Scott S L	20,410	179	Simmons K A H	25,978	321	Smith R A	20,303	
Scott V N	18,299	51	Sinms P	731		Smith R G	17,816	107
Scovill E G	29,573		Simons G K	26,775	98	Smith R R	15,605	
Scow A J	64,944	783	Simpson D R	64,944	4,729	Smith S J	28,649	
Scroggs H Y	1,511		Simpson D R	17,963		Smith S L	21,940	291
Seybel N M	19,007		Simpson F L	18,656		Smith S R	38,751	919
Seaber D A	26,836		Simpson G C	29,640		Smith T	23,144	7
Seaboyer A T	25,321	283	Simpson G S	23,784	155	Smith T C	64,944	5,717
Searle T L	23,710	159	Simpson H M	6,556		Smith V J	19,839	129
Searle V L	19,267		Simpson I	18,692	1,226	Smith W C	234	
Sears R J	26,120	485	Simpson J M	26,878	162	Smith W S	31,458	181
Sedler P	23,739		Simpson K B	26,152	103	Smuntan D A	27,471	
Sedmak D E	7,466	69	Simpson O L	38,288		Smyth D I	64,944	3,205
Sedmak M J	26,129	2,761	Simpson R D	24,839		Smyth J C	5,302	
Seefried M J	5,628		Sims E G	24,122		Smyth R A	23,833	
Seggewiss H J	25,648	2,416	Sims E G	25,266		Snell M	22,759	
Seid T W	1,224		Sims M A	25,291	1,632	Snow R W	31,253	
Sellers W G	22,815		Simon R C	67,946	3,320	Snowdon F I	19,918	1,141
Sellinger K E	37,080	362	Sinclair C	18,796	3,042	Soames M	17,451	
Sellsted L	9,380	348	Singleton L	7,975		Sobol S M	18,299	
Sellwood R J	23,922		Sipkema S D	23,234		Sochin P A	24,504	
Selnes P	29,638		Sirna A	30,813	99	Sobocki F	23,228	
Seiple K L	16,990		Sjogren J G	28,497		Solon W R	12,040	14
Seiple L K	18,072		Skelthorne R G	64,944	5,220	Somerton A W	29,165	2,296
Semrau L A	21,137		Skolrood R W	27,302	1,313	Sonneveldt M A	24,799	85
Semrau W D	16,945		Skrypnick W J	23,070		Soon F	30,336	1,725
Semnurs J G	22,472		Slack J	30,480		Soper S	25,173	495
Senycz S L	494		Slack J	24,400		Sophonow C	14,529	
Senyk G B	23,747	25	Slade N D	17,792		Sorensen A H	22,595	
Seran P S	32,843	595	Sleigh J A	13,883		Sorensen G L	27,016	
Serdar F	27,230		Sleigh T V	18,083		Sorensen M	31,164	2,616
Serr B J	19,294		Sloan C	5,115		Sotkowsky J	16,947	
Service W	20,880		Sloan V L	18,117	536	Sound F G	28,470	
Sewer E M	25,676		Slobodian M S	17,905		Sound K K	26,309	
Seward D C	14,808		Slobodan M S	26,069		Southey D	16,515	58
Shah M	15,835		Slobodan M S	24,414		Soward S	6,898	
Shalkowsky J J	25,228		Small F E	17,597		Spalding E L	11,578	
Shand R	6,426		Small W J	25,268	794	Spani D M	18,106	76
Shannon S A	18,315		Smart B J	1,274		Sparkes G B	27,658	21
Sharkey K M	21,273		Smadley R A	15,787		Sparrow E R	26,694	
Sharon J	6,176		Smeth N	11,642		Sparrow M G	26,096	
Sharpe D G	21,426		Smeltzer B J L	2,151	7	Spear P B	27,870	
Sharpe J F	28,210	204	Smeltzer H L	31,455		Speed C L S	17,885	
Sharford C F	18,982		Smerychynski L J	22,025		Speed R E	16,304	
Shaw B A	26,345	9,040	Smetanuk L	25,802		Spence A J	47,164	436
Shaw D	100	170	Smigel J	25,625	53	Spencer B J	1,125	
Shaw J K	68,441	4,250	Smil K M	22,977		Spencer D R	23,250	
Shaw L	3,970		Smittas R	23,259		Spencer E	44,040	9,093
Shaw M	43,977	1,422	Smith A	19,090		Spencer J D	12,516	
Shaw P	18,491		Smith A I	16,366		Spensier M	18,879	
Shaw V	17,695		Smith A A	31,350		Spensley M D	4,630	
Sheard S	17,861		Smith B	24,279	229	Sperle J	17,805	104
Shearer J E	28,019	1,594	Smith B	29,210		Spetch M M	32,029	
Shearing G A	7,615		Smith B A	17,532		Spicer M W	2,098	
Shears H E	21,799		Smith B B	23,253		Spelman D R	26,468	
Sheets G E	5,488		Smith B C	11,715		Spindor J A	25,661	
			Smith B W	36,087	462	Spode K J	31,873	7

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Spouler D.A.	16,906	147	Stewart H.A.	17,401		Swan E.P.	8,974	
Springer G.R.	24,651		Stewart J.A.	24,328		Swan J.A.	16,354	
Spruce J.H.	33,097	728	Stewart J.B.	25,090		Swanberg S.O.	28,022	
Spurgeon S.M.	23,539		Stewart J.D.	49,290	2,190	Swanson B.F.	23,787	
Spurr H.A.	26,143		Stewart K.A.	33,692	2	Swanson D.R.	116	
Squance D.M.	36,370	317	Stewart L.	43,882	10,740	Swanson D.R.	341	
St Hilaire J.	12,456		Stewart L.	58		Swanson R.M.	24,455	
St Jean G.	22,796		Stewart L.D.	15,058		Swanson R.M.	29,131	
St Michael S.A.	24,370		Stewart L.J.	30,632	348	Swanson W.L.	16,558	157
St Pierre J.F.	18,611		Stewart M.J.	27,592		Sweeney C.M.	61,925	
St Pierre L.	23,709		Stewart P.N.	23,166		Swenerton L.	16,761	
St Pierre R.	20,929		Stewart T.J.	22,842	450	Swinford D.J.	25,694	
St-Germain D.	32,222	775	Stewart T.M.	21,449		Switzer J.	2,191	
St-Hilaire R.	17,160		Stewart W.D.	7,197		Switzer J.W.	23,809	389
St-Mars V.J.	9,883		Stewart W.D.	49,618	226	Swords J.	17,007	
St-Pierre P.	27,843	565	Stewart W.F.	49,113		Sykes G.C.	26,280	
Stabler J.C.	27,503	367	Stich K.D.	17,719		Symington R.A.	22,384	
Stabler P.J.	36,087	464	Stich D.M.	9,556		Symmers S.J.	34,556	2,530
Stables V.F.	28,722	2,915	Stieda R.H.E.	37,551	714	Symons M.H.	41,297	2,833
Stacey R.G.	36,708	3,878	Stiles S.A.	21,070		Symons T.D.	18,585	61
Stadnyk S.L.	17,725		Stiles T.A.	31,710	3,529	Szakun J.D.	3,812	
Staff S.	18,299		Stiles W.C.	2,997		Szeto S.L.	23,833	
Stafford A.	24,843		Stinson F.L.	48,744		Szilagyi M.E.	16,137	
Stafford G.G.	24,762		Stirling M.	23,509	58	Sznadel D.	18,321	
Stahl I.M.	23,432		Stirling S.	47,023	1,602	Szpinun T.J.	1,330	
Stahl W.F.A.	27,557	1,119	Stirret K.J.	8,099		Szuuts B.	18,878	
Staines D.	17,067		Stobart A.	6,346		Tabin T.J.	5,583	
Stallard D.G.B.	27,521	7	Stobbe B.G.	40,584	3,618	Taggart V.J.	64,944	770
Stamberg J.	4,984		Stock E.C.	22,709		Tait M.M.	35,866	
Standbrook D.	1,123		Stockford D.R.	27,782	38	Talarico S.	27,593	1,192
Standish B.J.	25,271		Stoessel A.R.	18,871		Talbot H.L.	17,943	
Standish C.P.	27,571	437	Stokes C.	15,200	3,274	Talmei L.S.	26,117	526
Stankovic Z.Z.	28,759		Stolke K.W.	25,831	167	Talmei R.M.	24,489	
Stanleigh A.	23,067	791	Stone A.G.	27,061		Tamminga F.W.	27,773	513
Stanley H.L.	11,373		Stone C.A.	18,348	56	Tanaka K.E.	19,665	
Stansfield D.	24,317		Stone D.	37,447	331	Tang I.K.M.	24,465	
Stanton D.W.	20,412	148	Stone E.M.	2,041		Tanzer J.C.	25,101	
Stanway J.P.	31,207		Stone G.D.	26,744		Tarala J.W.	25,271	
Staples C.A.	24,827	72	Stone J.	28,148		Tarcea W.J.	23,161	
Staples R.G.	46,005		Stone K.G.	30,547	892	Tardell J.K.	23,915	
Starink W.H.	34,400	2,240	Stone M.	26,304		Tatler H.K.	2,098	
Stark B.D.	25,397		Stone S.	19,581		Tate B.	1,545	
Stark F.G.	19,165		Stoneman S.R.	33,053	96	Tate R.B.	30,714	
Statham A.G.	28,138		Stoner L.J.	26,930		Tatvie W.E.	899	
Stathers L.	24,836		Stones D.E.	23,129		Taudin-Chabot H.	27,419	
Stead W.S.J.	31,554		Storti G.S.	2,707		Tavernor C.B.	37,068	2,571
Steele B.	17,546		Straiton D.E.	26,622	426	Taylor J.	22,598	
Steele B.E.	25,499		Straiton D.M.	21,975	1,109	Taylor B.D.	25,680	
Steele B.E.L.	22,999		Straiton F.R.	24,130		Taylor B.J.M.	28,951	
Stemson W.E.	21,595		Street R.	18,309		Taylor B.L.	41,004	7,922
Steeple H.L.	17,448		Street W.S.	26,776	940	Taylor C.	25,043	
Steeves R.W.	24,297		Streeter D.A.	1,888		Taylor C.F.	18,466	
Stefanyk L.D.	27,109		Stremel W.M.	15,816		Taylor D.A.	18,943	
Stefanyshen D.	15,680		Strickland L.C.	19,330		Taylor D.L.	17,174	
Stefanyshen M.E.	23,330		Stringer A.R.	27,768		Taylor E.M.	32,100	810
Steggles V.	27,057		Strudel M.L.	31,506		Taylor F.W.	31,589	403
Stein W.H.	47,773	1,374	Stroeder D.	18,251		Taylor G.	7,567	
Steinbrecher J.C.	27,828		Strong B.	24,328	6	Taylor J.D.	19,985	
Steingart F.J.	26,707	14	Strong C.D.	35,132	806	Taylor J.E.	27,126	
Steinhauer R.	32,810		Strong R.T.	27,483		Taylor L.	12,790	
Steininger D.	14,318		Struk J.T.	22,432		Taylor L.J.	37,068	427
Stelck S.	3,501	313	Struthers J.	44,502	8,204	Taylor L.M.	22,086	591
Stelck S.	3,790	252	Strutinski W.	2,188		Taylor M.J.	30,993	783
Stelmachuk R.D.	29,683		Stuart J.A.	16,513	546	Taylor R.E.	34,093	
Stelmachuk W.J.	30,084	470	Stuart L.J.	20,380		Taylor R.J.	26,360	
Stelting E.H.	26,225	12	Stubbs D.J.	18,403	802	Taylor S.E.	17,941	662
Stemler M.I.	27,381	22	Sturch D.H.	37,296		Taylor S.J.	27,743	
Stemler S.	10,647	239	Styan M.L.	20,024		Taylor T.S.	27,353	
Stepanick M.	17,300		Styles M.S.	7,018		Taylor W.A.	24,027	
Stephens B.W.	9,985		Sugden H.	21,594	151	Taylor W.P.	14,081	
Stephens C.G.K.	25,988		Sulentich R.J.	21,777		Teare C.	2,417	
Stephens G.K.	19,938	612	Sullivan B.M.	53,749	556	Tebbutt L.V.	19,539	
Stephens W.G.	25,653	12	Sullivan G.W.	20,338		Tedder N.G.F.	22,755	713
Stephenson D.M.	23,247	272	Sullivan M.	16,248		Teepie C.N.	26,423	
Stephenson S.J.	23,889		Sullivan R.D.	28,901	109	Teepie N.G.	18,717	162
Sievers A.G.	48,056	34	Sumislawski D.M.	19,268		Teichgrub J.	11,628	
Sievers B.M.	23,927		Summers P.E.	15,953	7	Teichgrub P.J.	29,727	
Sievers F.G.	38,240		Sumption J.E.	26,858	1,360	Teigland G.A.	17,775	
Sievers H.A.	47,008	3,235	Sun S.	16,168		Teigland R.J.	26,226	
Sievers J.	18,508		Supone P.G.	24,681		Teigland R.J.	23,296	30
Sievers J.	36,720	200	Surgery D.K.	20,640	1,046	Telling R.G.	27,568	1,926
Sievers M.	25,104		Surridge J.R.	38,777	141	Temple E.P.	27,353	
Sievers P.A.	17,815		Sutherland B.R.	24,642		Templeton J.W.	24,636	12
Sievenson B.E.	27,594	1,188	Sutherland C.L.	1,284		Teral D.T.	17,791	
Sievenson D.K.	37,068	4,551	Sutherland G.R.	14,086	680	Terrasa A.M.	24,022	
Sievenson H.G.	42,138	7	Sutherland M.A.	23,080		Terris D.	12,880	
Sievenson L.	33,703	613	Sutherland R.B.	25,276		Terry K.B.	25,676	402
Sievenson L.M.	17,789		Sutherland T.B.	25,814		Terry P.W.	23,293	
Sievenson R.E.	47,603	7,875	Sutton A.E.	17,772	268	Teshima V.J.	18,633	630
Suewart A.H.	37,833	65	Sutton B.L.	20,749		Teslyk J.A.	1,498	
Suewart A.M.	62,097	80	Sutton C.	19,059		Tetlock E.C.	16,640	
Suewart F.M.	17,789		Sutton D.W.	39,753	126	Thackoorie P.N.	28,994	16
Suewart F.S.	44,423		Sutton J.A.	44,633	5,221	Thackray D.G.	22,440	1,425
Suewart G.O.	64,944	2,177	Sveinson L.J.	25,628		Thelin T.E.	27,168	24
Suewart G.W.	18,132		Svenson G.S.	127		Thermer T.A.F.	29,484	
Suewart H.	25,035		Swaab S.	39,120	4,939	Thermer T.A.F.	25,293	
			Swadden J.P.	22,451		Thibault G.M.	24,506	

MINISTRY OF ATTORNEY GENERAL—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Thiel M J	33,497	348	Touche M D	6,368		Vandenbrink C	23,510	484
Thielmann G H	27,949	14	Tough J I	19,158		Vanderkuijp B	24,344	12
Thimssen C L	25,662		Tough N B	23,235		Vanderwall D	22,523	
Thimssen P J	40,149	4,090	Townsend D L	146		Vangelder J H	25,973	
Thistle A R	23,025		Townley D A	30,302		Vanhaaster P A	17,209	
Thistle G I	19,457	454	Townsend D	23,815		Vanherk M	16,442	
Thistlethwaite M	17,789		Townsend D A	19,277		Vanloo P	8,652	
Thomas B D	272		Townsend T F	24,660	66	Vannerus R S	24,162	
Thomas C W	1,199		Tracey J K	1,552		Vanton C F	24,163	
Thomas E K	10,395		Traber G S	24,277	503	Vannieten G P L	28,444	26
Thomas G M	20,433		Tranter B M	27,345		Varcoe D E	35,605	
Thomas G W	25,292	5	Traverence C	13,305		Verna W	25,940	584
Thomas H F	64,944	2,980	Trenchard M L	17,890	253	Varga F M	25,940	
Thomas J	7,177	872	Tresidder F E	33,727	755	Varga M K	18,488	
Thomas M J	23,838		Tressel L A	2,317		Varila C	246	
Thomas P	16,823		Trigg D	27,661	14	Variati L	10,876	
Thomas R A	38,401	609	Triplet G W	30,564		Varma N K	44,721	52
Thomas R N	24,987	165	Triplet M S	15,581		Vaughan L	806	
Thomas S	27,864		Troche S	23,070		Vayda J	26,591	66
Thomas W P	25,485	2,094	Troesken F	8,056		Veinotte T R	8,951	
Thompson B J	54,130	1,304	Troeman H	27,819		Veldhuis B	25,600	
Thompson B K	25,086		Trott R L	28,722	12	Venditti M L	8,905	
Thompson C G	18,328		Trott S C	18,871		Venna D K	27,472	143
Thompson C L	18,692	2,431	Trotter A A	29,710		Vere P E	27,254	334
Thompson D	18,692	2,294	Trotter E J L	33,428		Verezhagin N	2,342	
Thompson G	18,703		Troughton A J	30,635	722	Verhulst J H	31,635	
Thompson J E	19,991		Trudgian J	32,276	84	Verrigin K	15,959	212
Thompson M K	3,409		Trueman E C	24,147		Verrill D A	14,258	778
Thompson R J	15,933	36	Truelsen J U	26,678		Verrin M	26,992	
Thompson R R	27,031	413	Truman F S	32,275		Versavel L M	27,406	
Thompson R T	23,173		Trustham R R	27,362	28	Verwoerd M	15,142	
Thompson S	18,470	612	Tryon H M	209		Vickers J L	14,937	48
Thompson S B	20,040		Tsoulalas L C	29,662	420	Vickens J T	22,719	
Thompson W W	35,083	48	Tubbs A G	14,879		Villanueva L A G	19,189	
Thomson C	25,026		Tucker E N	27,260		Vince D G	24,002	16
Thomson C	28,525		Tucker S L	1,199		Vincent Betty	5,770	1,576
Thomson G E	35,643	96	Tugwell B A	899		Vincent E M	2,397	
Thomson K S	4,161		Tulman D O	21,680		Vineyard A	17,289	26
Thomson L	21,775	75	Turcott M D	17,789		Vinge R J T	41,220	9,513
Thomson M E	19,314		Turk D A	19,926		Vinge S D	9,298	
Thomson M I	28,429	219	Turlock S A	18,519	14	Vining M J	1,006	
Thomson R A	24,689		Turnbull D T	23,122	463	Vining R K	39,629	1,019
Thomson S A	21,277		Turnbull L L	2,199		Vink G	25,416	
Thomson S R	35,653	61	Turnell B J	22,931	14	Vinson A N	28,831	1,285
Thorsen H A	17,777		Turner A C	27,937		Vipond N C S	3,385	
Thorn D D	23,776		Turner B R	23,185		Vitalis E	19,156	
Thorn H M	63,930	139	Turner C D I	23,735		Vogi E	4,901	
Thorn H	27,340		Turner F P	28,628		Votic E J H	17,378	
Thorvaldson S A	53,853	802	Turner G A	15,266		Vokes John B	30,255	1,016
Thoss S	27,548	21	Turner I	24,602	168	Volker E E	8,423	
Threlfall B A	24,259		Turner J K J	11,633		Volrich N K	22,507	
Threlfall B R	28,405		Turner J M	27,426		Von Schulmann B	12,179	
Thrift J E	26,963		Turner J W	1,577		Von-Wittgenstein M	23,958	
Thwaites C	24,253		Turner K	23,272	292	Voss J D	1,498	
Thwaites J R	25,014		Turner M	8,778		Wachowicz N	18,916	
Tobias J S	25,572		Turner M A	16,073		Waddell S B	36,596	453
Tockell D R	33,928	207	Turner M J	2,365		Wadden E F	27,016	295
Tickner B H	26,559	26	Turner W A	47,298	934	Waddington J	38,112	3,088
Tidd R	36,087	4,490	Turpin E A	27,696		Wade G W	18,235	12
Tiefisher C	17,759		Turritt G N	54,886		Wagar J D	25,829	
Tilden E	16,681		Tuura H O	5,124		Wagenaar K R	6,107	
Tillapaugh S J	27,448	184	Twamley M A	16,383		Wagner L G	30,481	
Tilley G D	41,191	1,737	Tweed R L	17,934	681	Wahlroth K	21,831	317
Tik P W	30,782	3,590	Tweedale R	48,424	9	Wain S	20,905	
Timms R L	22,648		Tverdon D L	18,199		Waite-Owens S E	18,524	
Triang V	18,299	587	Tyler G	26,101		Waite T J	34,782	
Tippe R C	27,422	206	Tyndall K A	26,355		Wakefield J M	20,020	147
Tipper P E	18,522	269	Tyustak W R	22,667	584	Wakelyn L A	10,368	
Tipple L M	3,119		Tyson T	27,697		Walcott A	16,507	
Trachuk J A	29,825		Tysedal D	17,517		Walker A T	29,590	390
Tobin W	25,535	42	Ulch C H	5,764		Walker C I	64,944	2,870
Todd J	28,775	7	Ulley D K	17,530	83	Walker D E	27,775	
Todd M W	25,746		Underhill S	27,448	658	Walker D R	28,590	31
Todd P O	25,481		Underhill W	22,074	682	Walker J	17,937	
Todd R A D	27,464	93	Unterman D	2,018		Walker K B	20,024	
Todd R T	22,850	5	Uriacher D G	18,927	146	Walker K J	1,354	
Toews L D	26,563		Utendale D	5,638		Walker L G	21,875	
Tolhurst G E	44,554	314	Utendale S S G	27,477		Walker P L	27,871	1,579
Tollefaen A	12,245		Utensien K I G	26,820		Wall A L	26,650	
Tolman D	21,046		Uyegui V T	28,121	12	Wallace B	25,812	
Tolson V K	4,268		Valcoert B L	15,458		Wallace D C	24,324	
Tombe D M F	25,899		Valentine F	17,221	124	Wallace F J	17,895	
Tomlinson A R	42,652	5,942	Valpy C A	24,550		Wallace H B	21,638	
Tomlinson D L	28,886	616	Vampew D M	64,944	2,428	Wallace I B	19,676	
Tompkins B J	15,526		Van De Putte P C	27,385		Wallace J B	13,666	
Toms W B	20,720		Van Der Zalm A M	18,848		Wallace R	28,056	
Toner G R	25,196		Van Hove C T	11,535		Walsh G F	6,255	
Torle G M	1,199		Van Ooyen P A	17,506		Walt B G	22,256	210
Tombs D	23,129		Van Rans P T	2,479		Walshers C	23,661	
Tombs D L	33,387	76	Van Saalshoven E	17,324		Walton R J	21,595	
Tombs R D	26,815		Van Saalshoven E	26,303		Wankless J L	27,336	
Tombs R K	27,361	12	Van Sool A G	16,523		Ward G W	22,833	786
Topham K	16,180		Van Tinkeren J B	26,218	1,131	Warren R E	30,491	
Torlak G J	21,680		Van Twet C	15,884		Ward A	17,881	
Torrance R S	30,324		Van Winkle P	30,716		Ward C M	7,791	
Torrance W	21,501		Van-Campen A W	28,714				
Tottenham M	16,603	51	Van-Staatsman H	11,251	6			

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 31

MINISTRY OF ATTORNEY GENERAL—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Ward F H.....	7,179	Welcher S M.....	17,637	Wilkinson W L.....	28,639
Ward G L.....	8,890	Wellman F.....	25,478	Williams-Middleman R.....	21,119
Ward J W.....	27,503	Wells C G.....	16,266	Williams A.....	2,276
Ward J A.....	21,771	Wells G P.....	19,173	Williams A A.....	22,499
Wardel D.....	17,330	Wells J E.....	18,139	Williams B G.....	1,022
Warden R W.....	28,599	Wells R.....	23,391	Williams B K.....	9,551
Wardill S H.....	64,944	Wells S.....	24,057	Williams C A.....	19,873
Wardle P M A.....	20,899	Wells V A.....	22,384	Williams C D.....	18,392
Ware D C.....	24,049	Welsh D.....	21,640	Williams C J.....	23,876
Warhurst J N.....	18,743	Welvaert L.....	18,545	Williams D E.....	27,034
Wark J R.....	32,425	Wendel M.....	16,688	Williams E.....	12,142
Warkentin J.....	27,327	Wenger D L.....	18,297	Williams G.....	34,293
Warner A G.....	24,790	Wern B P.....	28,969	Williams G B.....	1,199
Warner D.....	22,645	Wenzel K D J.....	16,908	Williams J.....	546
Warner R A.....	22,036	Wernsey A B.....	6,671	Williams J A.....	4,955
Warren C.....	18,208	Wier J F.....	6,505	Williams L R.....	8,110
Warren C H.....	27,448	Wier J F.....	22,992	Williams L R.....	28,003
Warren D.....	63,701	Wesley A B.....	15,499	Williams R F.....	45,887
Warren J M.....	26,067	Wessell S H.....	32,384	Williams S E.....	18,500
Warren J R.....	19,021	West J.....	17,513	Williams S G.....	26,029
Warren S L.....	17,637	West S M.....	64,086	Williams T C.....	17,021
Warwick L F.....	17,985	Westcott C C.....	25,974	Williamson A.....	19,946
Watson C P.....	24,351	Westcott M R D.....	1,498	Williamson B.....	20,227
Wasylenko T.....	25,459	Westhara D M.....	19,087	Williamson J L.....	26,859
Wach B R.....	23,516	Westin K S W.....	23,437	Williamson S M.....	18,409
Wachorn M B.....	16,596	Weston J A.....	17,859	Williamson W R.....	29,346
Wachfield B S.....	23,239	Westrop S J.....	17,206	Willis L.....	12,969
Wadman T J.....	5,443	Weynes G J.....	16,651	Willis P E.....	7,192
Watson B A.....	25,870	Whalley D E.....	25,759	Willms A.....	8,231
Watson E A.....	17,697	Whalley W R.....	1,498	Willott G I.....	12,201
Watson E R.....	6,814	Wheeler B.....	22,528	Willows W.....	25,180
Watson G.....	12,916	Wheeler C.....	8,713	Willis A.....	14,595
Watson G.....	31,278	Wheeler M J.....	809	Wilson A L.....	23,175
Watson G R.....	21,801	Whelan K M.....	26,924	Wilson C G.....	21,720
Watson J.....	18,473	Whelan P D.....	39,120	Wilson C P.....	17,659
Watson J A.....	13,883	Whissell C L.....	12,037	Wilson D J.....	27,910
Watson J D.....	18,057	Whitaker I E.....	17,133	Wilson J H.....	30,778
Watson M J.....	25,284	Whitbread W S M.....	9,767	Wilson J M.....	19,690
Watson R W.....	28,034	White C G.....	40,176	Wilson M.....	21,344
Watson S.....	28,822	White C.....	26,785	Wilson M.....	18,215
Watson W G.....	22,980	White D J.....	23,626	Wilson M J.....	13,632
Watt C S.....	54,130	White E.....	6,619	Wilson R.....	15,929
Watt D A.....	32,269	White H A.....	64,944	Wilson R A.....	24,257
Watt G.....	27,828	White J D.....	25,146	Wilson R E.....	16,068
Watt G T.....	31,944	White K A.....	50,516	Wilson R L.....	22,280
Watt L K.....	6,348	White M.....	7,754	Wilson S G.....	36,461
Watt N R.....	32,537	White M I.....	18,981	Wiltjer J J.....	23,070
Watters S A.....	19,156	White M P J.....	24,427	Wiltse J P.....	29,014
Watts R E.....	16,960	White W B.....	28,294	Wiltse R S.....	18,049
Watts R J.....	24,997	Whitcross J A.....	17,213	Winch E W.....	8,339
Waugh B D.....	4,494	Whitehead E M.....	17,101	Winchester R M.....	6,332
Waurynchuk D M.....	64,944	Whitehead L J.....	27,472	Windley W G.....	1,465
Wawryk R E.....	22,595	Whitehead P.....	23,928	Windrim W L.....	23,832
Wayte J R.....	36,595	Whitelegg M.....	19,177	Winfield B L.....	17,897
Weatherhead D L.....	28,447	Whitlam J D.....	23,736	Wing B.....	17,710
Weaver F.....	8,595	Whitmore A J.....	899	Winkler D L.....	60,422
Weaver J M.....	16,625	Whitmore J A.....	17,855	Winter A.....	28,634
Webb D B.....	16,272	Whittaker R E G.....	30,042	Winter E P.....	22,483
Webb D R.....	26,747	Whittell H.....	9,000	Winter W B.....	17,820
Webb G C.....	24,075	Whitford D.....	17,081	Wise G.....	18,384
Webb J L.....	23,070	Whitman P.....	22,225	Wise M.....	4,799
Webb L D.....	16,829	Whitworth J.....	22,567	Wishart C.....	17,362
Webb T M.....	22,872	Wick N J.....	18,608	Wituk L H.....	19,080
Webber T C.....	35,844	Wickes D D.....	1,910	Wohlgenuth D A.....	27,650
Webber Y A.....	15,634	Wickham G A.....	9,689	Wolfe-Milner L.....	17,503
Weber G A.....	41,916	Wickham J H.....	26,306	Wolfram E.....	32,842
Weber J C.....	20,427	Wickson C G.....	7,399	Wolokoff G D.....	24,019
Weber M M.....	24,213	Wiede A.....	26,995	Woloszyn D.....	25,957
Weber M R.....	15,551	Wiede R.....	23,073	Wolsey G.....	29,292
Weber R.....	9,745	Wiedeman D E.....	24,442	Wolstenholme W L.....	8,768
Weber S.....	9,260	Wiedeman M B.....	20,036	Wolthers J C.....	9,016
Webster A W.....	22,819	Wiedemann K.....	100	Womersley M.....	20,790
Webster L G.....	417	Wiese E.....	199	Wong D.....	16,602
Webster Van.....	25,443	Wiese E A.....	24,547	Wong E.....	27,572
Webster Y S.....	26,142	Wiesner V E.....	24,869	Wong G.....	24,877
Weddell B C.....	60,343	Wight D F.....	28,352	Wong V.....	18,142
Weddell G.....	25,786	Wight J F.....	30,180	Wood B J.....	18,362
Weddell E R.....	26,498	Wight J E F.....	23,235	Wood G W.....	23,070
Wedmark D.....	788	Wilander C.....	21,412	Wood J E.....	23,822
Wedmark L.....	18,416	Wilander G.....	24,388	Wood J H.....	22,768
Wedmark D G.....	15,013	Wilander N.....	26,593	Wood L.....	16,623
Wedmark E H.....	18,309	Wilcock G D.....	17,719	Wood L M.....	23,070
Wedmark G E.....	21,698	Wilcock M J.....	25,134	Wood S A.....	18,692
Wegener R C.....	34,459	Wilson M.....	7,022	Wood S K.....	15,865
Weibelzahal T J.....	27,425	Wildeman K.....	27,033	Woodcock S W.....	10,693
Weinberger B J.....	18,244	Wilding S.....	5,952	Woodend J N.....	22,938
Weinmann E.....	23,927	Wilding S.....	24,323	Woodhouse G R.....	23,781
Weir C A.....	24,014	Wile C A.....	72	Woodley P L.....	16,564
Weisbrodt L H.....	17,751	Wilford J D.....	31,646	Woodliffe C J.....	64,944
Weise L.....	16,905	Wilford L M.....	10,366	Woodroff D J.....	19,268
Weisner R.....	23,538	Wilk J S.....	20,664	Woodrow J D.....	28,983
Weisner D.....	19,792	Wilken B.....	21,307	Woods B P.....	24,841
Weiss H J.....	31,336	Wilkes D G.....	19,251	Woods C E.....	20,603
Weiss J M.....	18,216	Wilkins C G.....	23,544	Woodward E W.....	18,299
Weiss S D H.....	19,740	Wilkins P G.....	26,321	Woodridge R L.....	22,591
Weitzel H F.....	47,928	Wilkinson B.....	22,393	Woolger R J.....	28,722
		Wilkinson P D.....	18,980	Woolley H.....	28,792

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Wootton H J	15,116	49	Yates J M	24,387		Zacharek D A	32,710	
Worley D E	19,895	151	Yaworski J M	12,252		Zaharuk S D	24,590	
Woroniecki P L	18,951		Yendon N W	28,322	223	Zak H J	15,435	
Worth K A	26,138		Yee J L	27,472		Zak Jeff	21,006	
Wozniak M D	26,235		Yeo-West C W	27,750		Zalubnick P I	24,717	203
Wright A J	27,583	12	Yeoman B H	33,211		Zamet S	27,052	
Wright B A	20,948		Yeung M	21,971		Zapp M	22,178	
Wright D G	27,514	1,866	Yewchuk A	18,235		Zawada C	18,958	
Wright, E G	7,275		Yoshioka F	24,452		Zaytsoff L S	25,593	
Wright R	9,761		Young D N	24,083		Zecchel A J	26,781	
Wrightman N R	29,455	160	Young D R	17,513		Zelichowski B	18,618	
Wruth A E	24,402		Young E J	29,437		Zellick P A	24,255	
Wunder A E	23,481		Young I E	25,019	315	Zichy R E	26,256	25
Wunder A P	24,517		Young L M	27,703	2,897	Ziegler V	12,344	
Wunderlich C G	21,424	1,575	Young J M	353		Zimmer F L	23,391	61
Wunderlich W J	41,820	268	Young M	24,896		Zimmer S L	18,227	
Wyatt M J	9,210	1,024	Young M	17,756		Zirk J	1,442	
Wyle P	24,536	1,168	Young O T	9,382	1,207	Zoernack C	18,135	
Yacowar H N	57,121	2,893	Young R E	27,472		Zorn O H H	17,489	
Yalovega T M	27,448	157	Young R W	20,350		Zver J M	17,175	
Yamamoto K M	31,866	90	Young S T	16,501		Zylan J L	16,412	
Yanny L	16,598		Young W A	39,082	706	Transfers, other ministries	85,974	(14,399)
Yan M	22,491		Younger E	1,548	279	Automobile and other un-		
Yardley J	26,250	458	Youngren A B	16,948		allocated ministries		
Yarker L	21,599		Yule W J	32,067	1,137	travelling listed in the Sched-		
Yates B A F	26,775		Yule W	6,627	230	ule of Payments	2,226,523	
Yates B A	21,812		Yunkovich J R	16,360		Totals	134,896,675	4,512,509
Yates F W	30,848	2,905	Yurchuk G	25,582				

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 33

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hewitt Hon J J			Chard G.	19,570	18	George D.	16,072	
Minister	31,283	11,578	Chaworth-Musters P.	31,077	1,252	Gerrard G E.	22,178	
Deputy Minister	72,200	14,279	Chen S.	145		Gibb P L.	27,659	
Abbott B.	16,548		Cheng W.	17,789		Gignas J.	17,463	
Aboussafy R M.	20,981	354	Chura J P.	28,677	591	Gill G Y.	18,297	
Adam V K.	17,664		Clairmont G.	28,201		Gillis A.	17,691	
Adamic A J.	28,079		Clements R J.	34,772	1,879	Glassford B.	26,279	232
Addison H M.	29,948	5,081	Clermont F.	17,179		Goode D M.	18,943	402
Adema E.	17,504		Cliffe D D.	42,024	6,547	Goodfellow N E.	34,662	
Adrian V L.	4,557		Clode C.	17,744		Goodings S G S.	59,828	7,145
Affleck E L.	37,467	141	Coldwell K R.	19,836	204	Gordon L B.	17,462	
Agostino D.	18,780		Coldwell K W.	37,463	1,534	Gorgopa W.	32,353	390
Albright M J.	17,961		Collier W T.	4,238		Gough I.	2,307	
Albury W E.	7,906		Collins P A.	19,569		Gould R A.	64,260	6,096
Allen B J.	14,964		Collison R.	17,905		Graham M.	18,905	
Allison R A.	28,516		Comeau B.	31,453	634	Grande E F.	16,254	
Andersen D E.	50,925	3,238	Connelly D.	16,712		Green C.	55,236	3,120
Anderson J K.	27,223	1,945	Cooke S.	17,736		Green J A.	20,002	
Arsenault R.	18,293		Cooke S G.	33,443	58	Green L.	13,593	
Asbil L.	584		Cooper M.	15,318		Greenberg P C.	17,740	
Atchison S J.	769		Corder G S.	11,505	494	Greenwood C.	16,315	
Athwal S.	27,012	29	Corner R.	9,731		Greenwood J D.	7,121	
Atkinson H F.	48,590	5,517	Courchesne D A.	18,102		Griffin G A.	30,837	460
Atmore W.	36,735	1,236	Couroux R J.	27,653	1,225	Grivel R G.	12,917	476
Au A C.	14,148		Cowan D J.	25,306	12	Guarard D.	16,358	33
Babiuk J R.	19,426		Crawford M.	21,947		Gullman E.	17,749	
Badiou A A.	29,814	49	Cressy W.	16,861	11	Gullone S M.	18,279	
Bailey N C.	21,665		Cronk P J.	18,308		Gurney M.	16,315	
Bainbridge C G.	31,183	2,528	Crystal M.	17,726		Guy J.	28,300	172
Baker B J.	16,793		Cummings D L.	5,191		Haaf J K.	7,490	
Baker J.	16,427	4	Dahlin S.	21,913		Haley B L L.	22,960	546
Baldwin T N.	28,835	1,855	Danikiewicz A M.	18,299	621	Hammill T D.	27,168	428
Ballantyne I A M.	28,722	739	Davidson L A.	26,881	1,929	Hancock K M.	41,721	
Barton E V.	16,304		Davis S L.	90		Handysides S I.	25,825	842
Barusch A J.	18,588		Dawes D.	8,909		Hanson M.	43,342	5,185
Baskerville F M.	27,928	1,289	Day B.	17,692		Hanske S E.	17,390	
Bateman M L.	10,398		De Faye R C.	33,166	135	Harper G M.	32,155	
Battison B D.	24,456	4,398	Degen U P.	31,062	5,778	Harris F M.	17,167	
Baum G V C.	31,292	4,634	Dewell R.	24,766	195	Harris T M.	16,471	
Bawden N.	11,929		Dhillon J.	7,579		Hayter K M.	14,234	
Bayerthal H P.	28,718		Dibley A.	32,193	345	Heal-Driscoll C A.	16,322	
Beaudry L L.	17,772		Dilworth H A.	42,239	144	Hemstreet S M.	17,720	
Beckwith B E.	29,650	34	Dixon K.	17,676		Henderson A M.	17,139	
Beland C.	8,623		Doney R L.	49,962	4,655	Hertslet S.	16,780	
Belanger C G.	12,685		Douglas C J.	2,874		Hewson P.	15,752	
Bennett B.	20,246	4	Douglas M E.	20,943		Hickson L A.	16,801	
Bentley L A.	18,879		Downs C A.	8,892		Hebert K E.	23,919	118
Bernardet T.	23,068	231	Doyle B M.	17,359		Hill M M.	9,426	
Bertram C F.	19,013		Doyle J H.	18,299		Hilton H M.	32,903	866
Bhatia N.	16,917		Duggan R.	25,339	323	Hirji S H.	33,253	6,359
Bhulji M.	19,315		Duncan P.	10,222		Hitchen I L.	2,057	
Bignell M D.	17,604		Dunning G.	20,013		Ho S.	30,454	2,056
Blonde G.	19,905		Durand-Hutchinson D.	10,217		Hobbs A S.	19,827	238
Bohlin R H.	29,839	4,051	Durose D A C.	17,903		Hochstetter M.	27,201	692
Bohn S M.	17,478		Dyer B A.	19,184		Hok L J.	25,693	
Bohosiowich D L.	22,588		Earl C.	16,113		Hollier D J.	17,848	
Boland L M.	20,510		Eastick B R.	18,606		Holmes A.	17,420	
Boughey S.	9,442		Edgar J D.	66,080	8,265	Holmes U I.	16,054	
Bowles R.	17,332	11	Ehn B.	16,505	7	Hood S L.	16,916	
Boyd J A.	15,064		Elliott K L.	24,062	422	Hooge L.	7,666	
Boylan J J.	19,584		Ellis V G.	14,791		Hooge M.	14,268	
Boyle S L.	16,596		Ellsday D V.	13,579		Hope M.	16,337	
Bradley S.	17,622		Elwell G.	16,293		Horgan A.	18,124	124
Bremner E.	16,949		Emlick P.	15,972		Horley E C.	18,353	
Bruni M.	20,207		English I.	17,394		Howard D W.	16,596	
Bullock R L.	61,068	6,114	Ethier L N.	755		Howard G M.	16,588	
Bureau J M.	26,854		Evanson H D.	26,881	3,174	Howell V.	14,452	
Burrell E.	26,697		Fadi A F.	30,923	3,692	Howk H H.	29,788	2,986
Buxton W C.	32,019	286	Fagan F E.	48,819	2,861	Huck L G.	48,010	196
Byrne D M.	18,241		Fairbrother A F.	28,361	641	Huebner M.	13,558	
Cagna L.	3,550		Falletta M.	6,442		Hughes K.	15,398	
Cain J E.	17,159		Fallis K F.	19,569		Hutchinson L C.	17,387	
Campbell D W.	8,670		Farr A K.	34,494	2,381	Ibbotson M J.	18,552	
Campbell K.	11,386		Fearon C.	17,200		Ireland A D.	19,984	
Campbell M.	7,860		Felker R S.	23,253	749	Irish H.	20,454	
Campbell V.	18,314		Fenn F.	37,000	513	Isles M E.	23,782	
Cantell E T.	15,250		Fenn L.	16,352		Jahraus M L.	16,464	
Casquette F R.	18,768		Field G.	9,505		Jamal F.	17,987	
Capek D.	151		Fielding A E.	11,505		Jarvis I E.	16,595	
Caree L D.	18,541		Filion G M.	18,863		Jeune P.	19,333	143
Carle D.	18,631		Finnie L.	15,057		Jewitt E T.	50,009	143
Carruthers A M.	17,136		Fisher J V.	20,708		Jiles D.	26,856	960
Carruthers D.	6,185		Fitzgerald J J.	28,564	1,598	Johnson B.	18,282	600
Carruthers D.	16,464		Flagg M J.	17,789		Johnson G P.	31,000	3,599
Carson A.	18,825		Filion D A.	23,195	141	Johnston M H.	18,118	
Carson L M.	1,111		Follett J.	29,155	959	Jones J A.	18,943	1,057
Carter M.	17,470		Ford K.	16,840		Jones J E.	18,781	
Catterson D.	17,733		Forget T C.	15,942	1,116	Jones P K.	28,589	515
Caul M.	21,287	598	Fosdick G.	4,102		Jordan D J.	22,426	13
Cawthra J.	8,220		Foster M A.	16,114		Jorre-De-St-Jorre M.	57,375	547
Champagne E A.	18,502		Fowler R G.	31,499		Kamal A.	11,814	
Chan J.	17,748		Fox E J.	21,660	22	Karabligis E M.	28,006	25
Chan R.	19,023		Gagnon L.	4,724		Kaye K G.	19,923	
Chang A.	13,834		Gaiger D L.	19,642		Kazminak C.	16,190	
Chanin D K.	26,881	2,529	Galichenko O R.	37,210	1,784	Keller G H.	16,863	
			Garraway S L.	5,879	9	Kelly J T.	30,940	303
			Gates S.	25,391	300			

MINISTRY OF CONSUMER AND CORPORATE AFFAIRS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Kerr A M.....	10,353		Moody J.....	16,146		Shaw R V B.....	20,030	
Kielly C A.....	16,788		Moore G.....	17,675		Shearman H J.....	9,071	
King G.....	19,580	264	Morgan J.....	17,750		Sheehy M.....	27,482	
Kirby E C.....	19,570		Moroz B J.....	21,356		Shimmin S C.....	20,559	25
Kirkman L A.....	5,522		Morrison B L.....	16,584		Short R.....	25,338	
Klar L.....	16,036		Morrow M A.....	38,121	1,218	Shroff S.....	9,185	
Knipe J.....	18,872		Mueller I.....	23,409		Shum K.....	8,858	
Knopf H K.....	26,881	1,356	Mullis L J.....	26,843	661	Shumka L.....	17,773	
Koloussek H.....	17,061		Murphy P.....	32,502	6,221	Sibbald E E.....	27,373	128
Komori I.....	12,251		Murtagh E J.....	24,583	231	Sickman J M.....	31,224	122
Kristensen I.....	12,073		Neff M.....	17,487	122	Sidhu P.....	18,235	
Kushnir J A.....	6,621		Neff T.....	19,609		Sihota R K.....	16,241	
Labelle R.....	18,095		Nelson D L.....	26,881	59	Sims R.....	19,243	
Lafleur A M.....	19,998		Nelson J P.....	16,931		Singleton C.....	20,986	
Laming E A.....	18,256		Nelson J B.....	17,597		Skinner F A.....	29,761	
Larmour P J.....	43,416	1,187	Nelson M L.....	18,396		Slater J.....	42,128	2,305
Larmour R.....	32,566		Ng S.....	29,814	1,459	Sledz M A.....	18,355	263
Lavallee J.....	18,091		Nicholls D R.....	14,841	880	Smilie C A.....	11,856	341
Lawrence J.....	8,362	250	Nicholson L.....	16,593		Smith E E.....	20,881	3,243
Leang C.....	8,047		Norcliffe R F.....	11,972		Smith E F.....	44,391	543
Leary G.....	29,965		Norton C.....	17,664		Smith F S.....	28,589	1,733
Leclair N.....	5,324		Oleniuk C I.....	6,624		Smith H.....	15,744	
Lee M M.....	7,118		Oliver D W.....	37,290	1,152	Smith J H.....	18,930	
Legg J J.....	32,243	1,697	Olson A E.....	19,805	329	Smith J P.....	16,362	
Leong J.....	27,624	602	Owens L E.....	30,241	1,763	Smith P.....	15,250	
Levasseur R J.....	17,554		Pacheco J M.....	16,606		Smith P B.....	52,125	926
Levin M.....	27,841	313	Pain S R.....	10,024		Smith R E G.....	36,352	151
Liew R.....	16,790		Painter J B.....	17,721		Snickan P G.....	26,851	1,917
Liesch E G.....	17,749		Palmer J B.....	20,308	283	Snow A D.....	23,119	740
Lighborn B.....	20,017	692	Pang C.....	16,371		Spearing D E.....	22,467	
Lincman L.....	17,648		Parisotto P.....	19,644	694	Speirs R.....	16,843	
Litke C A.....	8,382		Parkinson S.....	29,300		Spina M L.....	31,044	489
Liversidge T J W.....	9,473	549	Parker H P.....	17,785		St Pierre G.....	11,100	342
Lo S M S.....	19,933		Paterson S.....	1,510		Stamler L V.....	22,393	359
Locke L P.....	13,723		Paterson D C.....	31,989	2,173	Statham B.....	17,822	
Low C.....	10,391		Paterson D F.....	21,594	105	Steel A E.....	6,015	
Low C M.....	389		Paterson J D.....	48,343	6,834	Stevens W.....	6,528	
Low S S T.....	30,357	1,639	Paterson R J.....	25,511	217	Stevens H J.....	30,242	615
Lowden M.....	11,489		Pelle M E.....	18,157		Stevens R J.....	31,982	883
Lowdon R J.....	23,715	517	Peramaki P E.....	9,075	25	Stewartson T L.....	24,754	457
Lytle J E.....	23,715		Perch J K.....	28,210		Stewart B.....	9,228	
MacArthur D W.....	26,881	3,061	Perkins L.....	17,652		Stewart B J.....	15,117	
MacDonald A E.....	5,834	7	Perret M R K.....	5,517	578	Stewart D A.....	19,291	
MacDonald E M.....	29,621	254	Perrin B.....	24,324		Stewart K G.....	42,024	2,238
Mace K A.....	16,010		Perry B M.....	28,747		Stewart W G.....	56,531	1,709
MacKenzie C M.....	22,813		Peters C.....	17,766		Stoddard K.....	17,127	
MacKenzie D.....	5,372	57	Peters D A.....	16,099		Storey J S.....	9,480	
MacKenzie D.....	20,024		Peters S.....	8,955		Strachan G.....	16,573	52
MacLean S I.....	27,783	1,852	Petillion A.....	17,187		Surelfe E.....	23,194	34
MacMillan D J.....	24,994		Pheasant C L.....	25,932	1,866	Subbings D L.....	18,255	58
MacMunn W.....	42,803	1,453	Philip J H.....	17,854		Subbs W G F.....	37,596	4,627
Mah K.....	17,279		Plaxton C.....	18,771		Sull M.....	16,813	
Malcolm G.....	13,519		Pocklington G S.....	28,105	665	Summers D M.....	27,897	477
Manak K.....	16,865		Pocock H M.....	24,189		Sutton S G.....	24,080	
Manhas D.....	20,106		Post J H.....	9,203	8	Swenor P M.....	16,797	
Manikam S T.....	16,770		Post R W.....	25,943	1,279	Swinton D.....	17,074	
Manning N A.....	38,499	4,527	Poulton M J.....	26,881	4,949	Symes L L.....	17,862	360
Mar M.....	7,967		Powell P L.....	18,392		Tai T M.....	26,431	466
Marks R L.....	16,724		Proctor V A.....	19,491		Tanaka M A.....	21,268	67
Marriott B K.....	19,348	144	Prose L.....	17,762		Tang M.....	15,700	
Martin L.....	29,788	1,076	Purdy S.....	28,768	1,229	Tang D A.....	44,924	2,278
Martini P.....	16,752		Rai H.....	16,275	114	Taylor B.....	50	
Mars R A.....	22,404		Ralph W F H.....	18,299	995	Taylor I H.....	18,973	
Masier G D.....	28,730	714	Ramsdale E P.....	29,368	86	Taylor S P.....	7,055	
Mauro M.....	18,315		Rankine S.....	9,371		Terry A J.....	27,123	752
Maxwell L J.....	19,323		Reardon E F.....	16,324		Thomas J H.....	48,551	705
Mayhew R L.....	31,050	325	Redwick W.....	32,613		Thornton H P.....	22,106	
McAndrew C E.....	32,629	4,253	Rees M J.....	19,817		Topalian P M.....	29,918	3,019
McCormick B E.....	16,934		Reid C J.....	16,134		Toutant L E.....	19,704	
McCulloch W B.....	43,930	3,030	Reid P J.....	26,783		Trafford M R.....	4,736	
McDiarmid T E.....	39,924	1,211	Renner M A.....	26,783		Trim M W.....	16,261	
McDonald H.....	11,687	17	Renold T.....	8,138		Troop A E.....	19,574	
McDonald V A.....	13,496		Richardson M.....	18,855		Truesdale L D.....	27,307	32
McGee M.....	8,354		Riva R J.....	27,703	1,195	Truesdale R R.....	30,614	890
McGovern P.....	29,788	31	Robertson T.....	28,668		Tsang A.....	10,149	
McGuire P M.....	18,286		Robson C G T.....	30,299	666	Trukijima J.....	17,605	253
McGuire R F.....	26,987	2,746	Rogers J.....	23,255	435	Tubman L R.....	39,054	249
McHardy J.....	28,769	41	Rosenthal J.....	16,500		Tufford J B.....	27,628	3,838
McIntosh G M.....	18,271		Ross A D.....	27,652	394	Tullet S.....	9,766	
McKenzie P D.....	18,299		Rossander K.....	22,042		Tulumello E T.....	283	
McLauchlin B.....	16,666		Russell L D.....	19,826		Turnbull J.....	18,740	
McMullen J.....	6,616		Ryder E L.....	13,593	30	Turner J D.....	11,534	
McPhee C.....	19,962	7	Sager G.....	16,145		Usher J D.....	47,886	2,482
Modd D L.....	17,111		Saki F.....	18,167		Van Der Groot S L.....	4,488	
Mengrini M M.....	17,471		Sam L.....	17,714	400	Van Doesburg C A.....	32,490	604
Mexcalfe L.....	16,958		Sandberg P.....	28,743		Van Raes L J.....	17,648	
Michaux C M.....	28,722	2,806	Sanderson D E.....	17,236		Van Thiel M.....	6,865	
Miller J.....	23,917		Sanderson M.....	27,145	410	Venier J.....	1,791	
Miller S.....	16,625	652	Sashaw K W.....	27,145	167	Vitaro L.....	17,888	
Millhouse A T.....	28,754	2,212	Schaefer W L.....	16,655		Voynovich M.....	26,435	3,395
Minckler C L.....	15,792		Schneider T E A.....	15,605		Walter K I.....	1,329	
Mitchell L E A.....	18,335		Scott M.....	13,471		Walton I.....	17,092	
Mollet M J.....	16,337		Scott M C.....	16,865		Wanstall A.....	29,209	1,228
Molloy S J.....	29,941	1,423	Seidman E.....	18,714		Ward R M.....	26,858	6,971
Molyneux G M.....	18,311		Shain J.....	16,846		Warren K P.....	17,216	
Moss S.....	17,726		Shaw J.....	15,628		Wasmond G T.....	29,749	503
Moodley L.....	16,477					Watson R.....	9,379	

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 35

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Webber B	19,057		Whitty T	3,917		Yorke D C	17,197	
Webster B	30,805	55	Widdows K G	1,498		Young-Lai M	1,555	
Weisgerber M	9,271		Wilkinson B	26,939	481	Young D	18,045	
Weitzmann V A	16,885	1,017	Williams H	16,963		Zeleny K L	17,881	
Weitbanks D P	30,348	2,721	Winn D R	26,881	3,586	Zimmerman R	26,729	
Weller D M	15,988		Wise J	16,657		Zolpys J	24,626	1,494
Wershler E	34,719	54	Wong P	28,620		Transfers, other ministries	5,540	(2,511)
Whaley L A	678		Wood M L	32,267	499	Automobile and other unallo-		
Wharf L E	18,071		Woodcock J M	23,270	1,022	cated ministerial travelling		
White A	15,121		Woodley S D	16,606		listed in the Schedule of		
Whitehead J G	30,915		Woods G	21,763	664	Payments		100,395
Whiteley F G	31,077	389	Yaremchuk E L	19,963		Totals	12,694,909	420,844

MINISTRY OF EDUCATION

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Heinrich Hon J			Cherrington E D	40,571	2,663	Gale M M	19,902	80
Minister	26,505	6,826	Cheung K W	19,043		Galeo L M	17,778	
Vander Zalm Hon W W			Chin E K H	22,255		Galer A	18,261	
Minister	4,778	956	Choy B A	19,894		Gamble G	47,430	5,758
Carter R J			Churchard M	30,061		Gardiner T	24,902	119
Deputy Minister	76,935	5,651	Clark C L	34,536	463	Garner E	17,812	
Abel B E	16,867		Clarke D L	37,942	2,291	Georgian S L	5,663	
Abel D C	41,052	3,117	Clement T H	26,544		Georgiou A	26,875	
Abercrombie R W	28,923		Collins C A	48,021	9,100	Gibson B A	18,275	
Adam T B	18,219		Connolly R L	30,083		Gibson J V	17,182	
Adams D J	6,855		Connor M M	33,370	1,983	Giles G W	6,919	
Adams D S	41,270	4,489	Connor T G	31,583		Gillis C A	29,486	
Adams H	41,388		Cooke A	19,177		Gladsione C	22,178	
Adams L B	17,750		Copeland M J	8,979		Godfrey M E	18,470	
Adams M H J	18,945		Cowan S	19,156		Going J	4,404	7
Alexander T G	154		Cox M	26,288		Good G L	25,375	121
Allan J	15,306		Crichton R J	8,187		Good T	54,842	10,058
Allen M E	27,425		Crisp L D	27,619	294	Goodridge L W	20,006	
Anon E C	18,299		Croftall M S	21,110		Gosse E A	32,185	
Anderson J K	19,862		Croucher S	18,299		Graham D	158	
Andrews B A	49,448	2,010	Cruall D	17,126		Granger T B	25,209	
Araki Y	23,012	321	Cunningham B J	26,881	259	Grant I L	35,487	69
Arber D J T	25,602		Cunningham D B	27,425		Green B L M	19,815	
Arbess S E	17,196	543	Curle D	26,109	162	Green K L	17,206	
Archibald G C	3,550		Curtis S	16,891		Greer R N	46,400	1,223
Archibald G C	450		Dacey Y P	18,282		Grimmer D L	16,548	
Ashdown S	2,015		Dagani M	8,237		Groutage W L	43,143	1,391
Ashforth K E	18,509		Dallin L L	18,819	464	Gurr M H	20,009	
Aston E M	28,525		Dalzell E J	20,730		Haazen D S	15,945	
Bain G A	19,820		Danby G	17,980		Halton S R	20,493	75
Baird D	17,754		Danieluk C	69,359	2,193	Hambin M A	19,323	
Baldwin S D	16,352		Davenport W G	44,362	1,889	Hamilton S	19,491	
Bales D C	31,050	947	David R A	12,917		Hanada K	27,753	50
Banks C H	23,927		Davis D	18,086		Hansen R E	100	
Bannister K P	16,631		Davis E A	19,996		Harland L	18,304	
Barber K C	14,910		Davis E J	18,007		Harper A M M	15,267	
Barber W J	2,499		Dawshka R	17,594		Harris D A	30,462	171
Barr P	19,806		Dayle A W	35,069	1,577	Harrison L	17,609	
Bartlett J E	18,439		De Merich P L	11,848		Hart G	16,074	
Bartunek F P	33,718	343	DeForest R	21,090		Hartley B L	19,039	
Bateman C H	29,538	845	Dennison F	17,733		Hartnell C T	19,384	
Bateson D J	31,237	935	Deshaumas W J	59,167	6,287	Hartwig D L	55,278	3,747
Bateson D J	4,520		Deval S	15,832		Harvey S R	37,269	5,721
Baxter J W	29,312	1,850	Dick S	17,660		Harwood B G	18,865	
Beal S	17,550		Dickins R E	31,181		Haudin L M I	18,299	
Beaudoin L J	10,080		Dillon D R	18,140		Hawes S P	18,393	76
Becker N J	24,336		Dimich M	18,988		Hawker R	4,336	
Beecham J W	11,614		Doak S A	17,739	174	Hawker W L B	56,821	2,682
Bekkering H F	29,786	201	Doran M L	17,773		Heale J E	18,299	15
Bell C W	23,329		Downes D F	16,190		Henderson L R	24,518	
Bell D M	16,623		Doyle J L	59,947	4,067	Henderson S M	18,203	
Bell J	17,651		Driscoll D A	33,984	677	Henkel G	13,243	
Benson W S	17,853		Duncan C K	15,963		Henley C J G	12,570	
Bernard N	16,398		Duncan G	19,076	20	Henry V	37,264	109
Biden P	29,766	43	Dusseldorp C A	17,602	78	Herbert A	7,692	
Biernacki M E	16,986		Earl C G M	16,820		Hicks A M	2,684	
Birch D J	8,936		Eden S	15,912		Hicks D R	29,667	403
Birnie L	4,402		Edgar E N	15,534	50	Higo S	17,650	
Black B A	45,501	1,527	Egerton S L J	35,000		Hill D B	28,145	
Blades A T	26,313		Elliott D A	18,299	143	Hill J A	34,536	1,157
Blagrove E	13,194		Ellwood T G	58,377	2,623	Hillis D F	25,649	
Bland C A	16,720		Elwell R N	19,753	469	Hinton M	15,911	320
Blacklock E F D	15,407		Elwell T S M	16,981		Hodson D L	25,137	
Bligh D P	24,748		Epstein M	42,611	6,625	Hoeflok A G J	20,701	38
Boak D E	17,480		Erickson L	24,811	138	Hollifield A A	31,181	
Bodman K A	8,398		Eriksen M J P	24,403		Holmes J A	51,268	591
Bodnar J L	11,644		Estes S	19,156		Holmes Y M	17,711	
Bombara C	17,766		Ewanchuk M H	33,437		Hooper S	9,664	142
Bonderud G	17,182		Ewasituk V C	18,242		Hopper C	52,732	6,531
Bougie J V	26,479		Fagan E F	130		Horita S L	5,228	
Bouthillier C E	34,361	10,332	Faris R L	54,645	3,970	Horvath H H	31,898	580
Bowers O W	19,037		Farrell R	5,687		Hovgaard M	18,285	
Bradshaw G A	20,474		Fawkes V	20,006		Howard G	33,565	362
Brady R J	16,124		Fearon M A	21,357		Huber B	18,299	198
Brain R W	16,908	235	Fillipoff J F	17,660		Huggins B W	3,125	
Branson M	13,152	21	Findlay D P	19,135		Huggins C D	3,192	
Brouwer S J	16,526		Fisher G L	69,074	5,455	Hughes D F	41,011	685
Browning M M	29,813	499	Fitzgerald K	28,366		Hughes L C	24,731	
Buchanan B D	45,081	6,587	Fleet D A	22,158		Hull K I	27,643	
Buchanan D L	19,408		Fleming J R	67,953	1,986	Handley J S	28,051	
Buchanan T H	27,425	13	Foreland M E	19,138		Hunt L K	25,676	
Bullen E L	54,614	2,975	Forster M J	22,347	327	Hutton M M	16,228	
Bunney G L	34,156	2,417	Forsyth S A	18,789		Ide S G	21,577	100
Burke E F	33,458	783	Fortner H	3,079		Ife E A	22,255	
Butler A V	20,022		Foster N T	19,788		Ikke P A	18,232	234
Cameron G	39,194	5,190	Fournier C	35,529	1,822	Irwin G A	17,730	228
Cameron I J	37,623	4,255	Fox J M	17,758		Isaac L L	8,168	
Cameron M J	15,858		Franklin A	18,663		Jackson N O	46,273	1,082
Campbell E S	25,582	139	Fraser P	25,140		Jacob W K	2,265	
Campbell K J	3,039		Freeman V	24,694	66	James A D	19,272	
Campbell L M	18,207		French L F	29,788	68	James D E	27,626	
Canty J L	41,125	2,368	Friedrich D E	21,612	270	James J E	17,789	
Carrie N F	20,295		Fritz L	3,606		James S J	20,445	
Chalk K A	17,773		Fuller J W	25,794		Jenkinson L L	17,443	
Chamberlain T D	17,681		Gage R	27,831		Jennetjohn W N	26,828	233
Chan V	18,299		Gale J L	11,111		Jervis J L D	22,734	
Chang L M P	18,319							

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF EDUCATION—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Jewett R W.....	29,734	McCarthy-Igo P.....	17,705	Robb D W.....	22,856
Johnson D T.....	31,675	McCarthy D J.....	25,164	Roberts T.....	6,775
Johnson G R.....	4,470	McDougall S L.....	20,512	Roscoe M.....	52,930
Johnstone B.....	53,115	McEachern T I.....	7,516	Rose L E.....	18,299
Johnstone W B.....	24,403	McEvoy A.....	9,885	Ross L.....	16,131
Jones D R.....	4,404	McGraw J.....	23,231	Rossner C P.....	20,886
Jones K L.....	20,470	McIntosh R B.....	21,494	Rowley T.....	25,107
Just B.....	15,603	McIntosh R B.....	35,069	Rozek J P.....	30,013
Kaivanto L J.....	18,580	McIvor Shelly A.....	17,870	Rubidge N A.....	1,330
Kallstrom E.....	35,996	McKay D C.....	12,144	Rudsky L A.....	49,351
Kariotis H F.....	19,403	McLarty L H.....	16,556	Rudsky L A.....	34,536
Kava M W.....	18,664	McLaughlin L M.....	59	Ruppel A C.....	27,764
Keats C.....	32,414	McLeary H J A.....	5,323	Rutherford B.....	8,896
Kelly C.....	13,218	McLellan J D.....	1,916	Sage D A.....	7,385
Kelly C.....	18,290	McLeod F D.....	1,067	Sam A J.....	18,492
Kennedy L A.....	18,764	McMillan J.....	15,789	Sanguine L.....	16,567
Kennedy S A.....	19,583	McMillan S M.....	14,893	Sarve D.....	3,126
Kent H F G.....	30,158	McMuldroch D P.....	4,427	Scharbach N.....	16,025
Kerr P D.....	26,544	McNamara L L.....	28,563	Scott B A.....	17,382
Kershaw D.....	13,144	McNicol M P.....	16,164	Scott L L.....	18,299
Killam K D H.....	5,091	McPherson J H.....	25,276	Sedgwick K H.....	21,377
Kjekstad P.....	28,074	Meiville D.....	99	Sekha B K.....	19,755
Klaassen L J.....	21,270	Meiville J S B.....	975	Selkirk I.....	14,427
Kolberson J N.....	16,090	Meredith J D.....	2,634	Sevenson C M.....	5,442
Kong D.....	23,098	Merke N H.....	6,991	Sheetska M R.....	18,450
Koski P.....	17,650	Middleton B C.....	18,556	Shepard I G.....	26,509
Kreuchner R A.....	18,119	Middleton M A.....	893	Shepard G R.....	25,347
Krueger P A.....	18,019	Milkie F M.....	35,162	Sheppard M F.....	3,539
Kubisheski S C.....	18,672	Miller J.....	18,004	Shillington V J.....	13,282
Lake N.....	16,109	Miller N E.....	38,690	Shoop M C.....	31,284
Lambert D G.....	25,115	Mills G.....	6,984	Shuttleworth G W.....	45,017
Lambert D M.....	29,751	Minto H.....	3,150	Sigurdson J D.....	25,156
Landy U M.....	17,171	Mirams-Harrison M.....	284	Sinclair R A.....	17,644
Lane M E.....	12,854	Miranda J H.....	8	Skinner F.....	12,798
Lang C J.....	18,118	Minsky E J.....	16,619	Slett S A.....	22,255
Langridge R E.....	30,438	Mittlestead L.....	7,075	Slusarczyk K.....	31,181
Lapawa M M.....	30,799	Morris S.....	17,544	Smith C A.....	19,156
Lashley W D.....	4,099	Morrison D.....	32,122	Smith G E.....	20,749
Lau E Y P.....	45,504	Morrow B.....	679	Smith G G.....	14,838
Lawton B.....	24,981	Mossie W.....	13,865	Smith K A.....	17,712
Lee A E.....	18,440	Mossie W.....	25,693	Smith D R.....	56,583
Lee D W K.....	13,605	Mout B P.....	10	Southwell J F.....	17,473
Lee J.....	9,423	Mout B P.....	25,649	Spearing R L.....	27,425
Lee J.....	48,894	Mout B P.....	18,299	Spencer-MacKenzie J.....	17,734
Lee K.....	19,938	Mundy P.....	23,166	Spencer M M.....	26,835
Lee S P.....	19,804	Mundy P.....	18,343	Sprague G E.....	28,125
Lerose F A.....	18,287	Musio J J.....	8,337	Spreston C.....	17,800
Leskiw R J.....	71,635	Nagra P.....	12,326	Stabler D B.....	17,057
Leslie D L.....	3,055	Naylor W B.....	50,173	Stack A M.....	26,324
Lester D.....	17,979	Neill C K.....	4,824	Stadler K M.....	16,646
Loehde H M.....	17,454	Neiraumont L.....	32,144	Stadval W.....	37,630
Lofthouse A J.....	27,424	Newall M E.....	1,681	Stephen J.....	5,890
Logan D A.....	25,220	Newberry A J H.....	6,970	Stewart A M O.....	22,178
Logan L J.....	24,408	Newberry J F.....	6,098	Stone M.....	13,220
Logan N D.....	16,141	Newman D E.....	1,417	Stoodley B R.....	55,533
Loganhumme J S.....	20,386	Nishiyama S J.....	4,694	Stott S T.....	25,524
Louie L.....	2,742	Northover P J.....	2,035	Stranger P B.....	24,217
Lowe K.....	15,343	Nve E J.....	20,024	Sunter R E.....	16,111
Lozoway L A.....	5,029	O'Dowd M L J.....	27,751	Swift H T.....	19,970
Lynch S.....	8,981	O'Neill P M M A.....	20,420	Sykes C A.....	15,880
Lyske G W.....	26,180	Oliver W D.....	3,161	Symc R.....	34,074
MacAuley L.....	21,162	Omac Y.....	19,746	Symyk A J.....	21,128
MacCush I K.....	5,890	Osseltan K.....	16,322	Szamislo A R.....	15,891
MacDonald H.....	5,565	Overgaard R M.....	50,542	Tait F.....	17,033
MacDougall L D.....	17,678	Overweel M P.....	19,183	Takahashi T.....	17,675
MacFadden H.....	61	Padley P J.....	169	Tapanainen J.....	20,024
MacGillivray C.....	18,194	Pangka F.....	17,675	Taylor A.....	38,427
MacIntosh R.....	20,017	Parent S J.....	1,181	Taylor K.....	18,203
MacIver K A.....	44,409	Parker R J.....	34,491	Taylor P.....	16,661
MacKay E C.....	4,621	Parkinson C.....	19,937	Taylor R B.....	55,349
MacKie C P.....	16,693	Patterson F F.....	6,523	Tersianoff M.....	17,601
MacLellan B.....	16,936	Paul M A.....	174	Tessier C.....	10,782
MacLennan M E.....	5,168	Peachman J A.....	20,480	Thomas J L.....	16,490
MacRae D R.....	51,387	Pearsall M L.....	9,107	Thompson L.....	59,340
MacRae J.....	17,801	Pecorelli R.....	16,043	Thorpe D S R.....	18,299
Madden R P.....	26,881	Pelletier L.....	18,299	Tidmarsh J M.....	4,433
Mackinson D R.....	23,611	Perkins K H L.....	17,704	Tindall C.....	14,312
Madrina A F.....	22,575	Peterson J D.....	18,299	Toh I.....	39,542
Majumdar R.....	4,407	Peterson M L.....	12,893	Turner C F.....	16,702
Makinson B N.....	9,701	Petrie T L.....	17,054	Tuthill T D.....	3,192
Malkoc O.....	19,979	Philips K A.....	4,515	Tuttle J M.....	17,789
Milovec V R.....	18,068	Philp D E.....	19,087	Twine D C.....	28,722
Manniche B.....	24,403	Pickett L W.....	21,666	Vale W H S.....	16,619
Maris L.....	16,709	Piluso F R.....	17,473	Van-Apelboom K.....	32,295
Marsh B L.....	18,226	Poon F S H.....	29,737	Van-Bassen A J.....	18,924
Marshall S.....	19,946	Prince D K.....	16,747	Vater B A.....	21,924
Martin H L.....	24,754	Propp B G.....	18,102	Vickery R B.....	27,395
Martin J.....	19,441	Quadr A A.....	23,329	Vink S G.....	23,062
Martin J J.....	21,152	Radtke J O.....	1,120	Wade F E.....	31,050
Martin S J.....	17,833	Radtke J O.....	22,873	Wagner I.....	15,445
Mason J H.....	35,352	Randle J S.....	37,788	Wahl S W.....	18,159
Matheson J.....	43,912	Reay-Nesbitt G J M.....	16,888	Walker E E.....	35,069
Mathieu-Rozehnal F.....	23,218	Rebalkin C.....	1,224	Wall G G.....	70,508
Matsu B A.....	29,244	Reed E M.....	16,672	Walsh J.....	59,947
Mattson D R.....	5,112	Rees D W.....	986	Walsh S.....	15,441
May R C.....	36,528	Restall L L.....	258	Warren F V.....	20,588
McCandless R C.....	44,792	Rhodes M A.....	48,050	Warren J.....	18,291
		Richards M.....	9,819		
		Richmond P D.....	5,355		

MINISTRY OF EDUCATION—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Watson J G J	13,410		Willis R E	25,218	110	Yovanovich M	16,678	
Watson M P	5,980		Withers J A	12,464		Zanelli B E	16,101	
Webb J C	20,317		Wong A K	29,751		Zanelli P J	17,171	
Weber G B	36,665		Wong J H	24,534		Zessler K	4,445	
West G R	17,816		Wong L D	17,414	45	Zimmer G C J	27,987	
Westmacott P	22,118		Woodworth M E	18,404		Zoellner W J	23,632	
Westman P	5,632		Woodward S W	43,308		Transfers, other ministries	(5,101)	(9,989)
Whitbread I D E	24,933		Wright D J	27,390	1,038	Automobile and other unallo-		
White E	4,784		Wright J H	41,311	1,063	cated ministerial travelling		
Whitred D A	31,743		Wrinkle T F	47,189	2,861	listed in the Schedule of		
Wiebe M A	25,699	3,467	Yasui S	17,650		Payments		18,671
Wilcox G E	44,463		Young J D	17,789		Totals	14,049,456	396,056
Wilkinson D M	17,107		Young R J	2,101				

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Rogers Hon S			Delacretaz J P	27,597	213	Hopp R W	33,729	1,354
Minister	26,504	1,181	Dempster K	23,012		Hora Z	47,700	2,202
Smith Hon B R D			Dennis H J	47,254	4,425	Horswill D H	29,850	122
Minister	4,779	20,751	Desjardins P	5,174	1,496	Hosking J B	18,370	
Illing R			Diakow L J	6,459	1,927	Hoy T	44,498	3,403
Deputy Minister	74,567	14,640	Dickie L C	4,735		Hudson J A	47,700	564
Addie G G	44,304	2,283	Dickson G	19,156	567	Hughes K G	32,864	5,127
Aitken E A	10,195		Dirksen M	16,150		Hummelen J H	45,056	
Alexander D W	24,317	510	Dittmer E G	41,346	2,646	Hunsinger P	3,906	49
Allan J	41,346	1,538	Djafar-Zade D	21,900		Hunter S J	44,403	851
Aldrick D J	31,510	2,945	Dolman C	16,353		Innema G	31,675	70
Ailey J A	35,772	1,988	Dorman W K	22,351		Innema G	28,061	927
Amos C P	17,489		Draibye S	9,048		Ingham E C	25,699	3,186
Anderson E	18,325		Dudas B M	45,916	1,934	Ingram W L	41,592	
Anholt D M	34,509	396	Dufton P L	18,656		Jackson J	17,726	
Archibald P L	29,889	587	Duggan B	17,332	7,592	Janzen S	5,557	
Armstrong D M	20,928		Duncan E I	9,005	79	Jarvis J B	16,212	
Armstrong J L	24,263	139	Duncan W	20,006		Jeannotte S E	21,022	
Armour H A	30,286	3,453	Durie R W	65,764	3,940	Joanisse L	17,169	
Attarwala P S	44,403		Dyck J D	34,244		John L M	22,388	578
Avery A L	18,013	453	Eastwood G E P	44,577		Johnson D L	51,139	2,725
Aylard J	6,173		English J J	44,403		Johnson W M	37,242	1,900
Bachmayer G W	34,877	1,575	Errington J C	43,237	1,953	Jolie L G	16,740	
Bachop W B	35,755	1,924	Exley-McIntosh L	17,838		Jolley R G	19,137	
Baine D J	19,250	640	Faulkner E L	40,879	3,151	Jones T C	26,426	4,156
Baker M L	19,600	284	Fayle J A	18,929		Jones T F	42,952	
Banky J J	15,962	1,082	Fehr D J	18,587		Kadar L C	23,012	
Banner R	26,573	220	Ferguson S	16,772		Kalnins T E	44,403	191
Baranski J B	29,349	1,352	Ferris S E	20,024	887	Karpick F F	24,472	
Basham F	49,936	3,171	Fitzgerald P	19,253		Kennelly A	6,453	
Beach W A	29,198	1,344	Fletcher J D	2,076		Kent P	23,667	213
Bednas A E	17,712		Fletcher R J	50,057	2,803	Kenyon C E	31,102	564
Beil W	6,413	80	Fontaine J	6,168		Kerr C	16,255	
Belasic O	3,249		Foss C J	31,497		Kerr S	31,675	486
Benedict F A V	11,357		Foster J L	5,226		Kilby W E	41,644	5,799
Bennett K M	3,912		Fournier M A	21,096	2,881	Kilpatrick D B	54,953	3,586
Bennett T R	34,355	262	Fraser D	22,165		King B J	20,221	137
Beswick J E	29,826	2,854	Friesen B F	41,062	907	King R F	43,759	7,043
Bhagwanani B	32,991	356	Fung R	42,231	593	Knoll A M	17,584	
Bogoy J M	48,485	403	Galati R	17,712		Knox T	27,218	6,997
Bone R	42,918	2,997	Galbraith D M	46,643	2,645	Konschuh E	18,039	
Booth R	42,599	2,305	Gall J A M	24,953	3,254	Koo J	40,119	3,504
Bousfield K	17,906		Gardner M J	17,221		Kozanowski D E	44,498	660
Bowack K J M	13,574		Garrison B A	39,145	993	Krushen J	18,382	
Boyd K	17,405		George L M	24,368	2,357	Kumar R	14,163	
Branson S	1,582		German G R	36,621	3,499	Kwong J V T	33,641	595
Brawner C	15,712		Ghoseim S	33,712	6,530	Lang J B C	47,700	3,026
Brenner J E	31,675	3,792	Gibson G E	26,881		Larkin D L	19,156	
Brow R F	27,348	3,615	Gillespie N K	46,230	128	Larsen A E	5,798	
Brownell R N	36,410	2,839	Gilmore A	12,938		Leach D	51,439	2,954
Brueckl K	26,324	235	Gilmore N	1,255		Lee G J	10,840	
Bryant T E	16,635		Glashutter E	16,836		Leedham H J	23,012	
Bryce C R	5,094	2,394	Glendale S	5,596		Legon A	38,675	2,384
Buchanan M	25,183	10,236	Glover E L L	18,299		Lewis J A G	54,903	1,771
Bulnick D L	17,789		Glover S G	7,789		Lewis R W	47,700	4,780
Burton T E	17,342		Godfrey R	36,271	442	Lieutard D	29,560	5,888
Burbee S E	6,177		Goldsmith G J	19,213		Lightbody K E	18,282	
Burroughs T A	18,299		Goodall G	4,752	1,221	Limon J	17,085	
Burt J H	25,699		Gordon B	16,569	29	Lockwood A R	34,536	2,579
Byers P D	16,631		Gordon B A	29,941	3,433	London L J	29,255	651
Byrnell P L	18,299		Gorrill W L	5,701		Lousier J D	6,938	
Cadrian M A	3,746		Grady C V	23,927	2,278	Lovestrom J E A	27,003	4,413
Carlson R E	21,008	191	Graham S	8,712	134	Low W	16,017	
Carter T G	46,977	2,708	Grant W J	52,679	1,634	Low S H	24,644	
Carvajal E M	20,347		Grassick D I	4,053		Luh B S	34,626	3,659
Chan J	23,012	1,166	Greene A M	16,925		Lyon G B	23,012	
Chan N H	19,181		Greene J J	18,283		MacAuley G		122
Chatton T C	37,102	1,405	Greiner J	44,963	1,270	MacAuley G D	16,964	107
Chaudhry M A	26,532	315	Grieve D A	38,660	2,635	MacCulloch J P	47,700	1,728
Chicorelli P	23,012		Grunau J	42,908	3,330	MacDonald B A	9,331	
Chicorelli S C	23,012		Gunnarsen A L	9,026		MacDonald G A	33,918	1,877
Chong G	23,195		Hagen P L	25,222		MacGregor E R	70,265	7,100
Church B N	47,700	3,720	Hague J J	39,569	3,832	MacGregor H L	23,012	
Churchill L E	18,728		Hall D	20,445		MacInnis A A	29,408	105
Clancy J F	48,670	2,584	Hall E J	29,345	1,131	MacInnis D D	25,902	2,271
Clark R L	18,299		Hammersley M B	29,253		MacIntyre D G	42,711	3,142
Clark S	5,132		Hancock J T	41,271	7,424	MacIntosh J A	21,765	1,730
Clarke K F	19,137		Harlow G	27,550	46	MacMillan D R	25,416	1,580
Colbourne K	7,811		Harper W R	30,995	6,209	MacRae J M	37,930	673
Collicott L A	19,156	46	Harris J	17,353		Magee C I	23,927	
Coney L D	9,057		Harris J M	21,204		Mantik C	17,579	
Conte R J	30,469	2,945	Harris M	16,339		Martin R T	44,748	3,911
Corleto L D	20,301		Hawkins S R	9,511		Martin T G	5,145	
Cormack A	19,740		Hedley T B	47,700	529	Matheson A H	35,069	629
Cowger W L	27,122	1,304	Heistad R H	31,978	4,767	Mathews D E	16,055	
Crabtree R	23,927	453	Helgason D C	18,724		Mathews J R	5,390	1,935
Cradlock R	18,276	387	Helmer R	16,617		McAdam K A	44,403	685
Croft S I	12,307		Henderson G I	41,096	1,197	McArthur J G	50,450	2,112
Crook R L	36,528	773	Hesketh J	28,865	515	McConachie B A	27,184	3,173
Dakin T	16,473		Hibberson R J	33,499		McDonald J D	46,329	5,309
Davidson A	39,762	5,473	Hill B	16,744		McEwen D	4,098	
Davies A C	20,006		Hill J M	40,173	2,658	McGinn R W	48,431	3,165
Davies G W	41,381	1,434	Hodson J A	37,178	637	McIntosh T A	24,322	
Davy R R	41,976	415	Hoenen R	22,934		McIntyre L	17,330	
Dawson S I	18,163		Hoffmann S T	23,823	1,269	McIvor S L	4,935	
Dawson V E	51,664	3,723	Honke P K	48,557	1,322	McKinlay B	46,156	525
Dayton H J	15,584		Hood P C	18,056		McLean H J	22,527	

MINISTRY OF ENERGY, MINES AND PETROLEUM RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McLeod R D.....	26,905	553	Rennie L J.....	18,483		Treharne A.....	17,720	
McMillan W J.....	47,696	4,228	Richardson A J.....	47,268	3,925	Tu B.....	29,482	
Meek E O.....	23,102		Richardson M R.....	10,953		Turner D.....	40,851	4,562
Mellor M.....	29,913	2,914	Ritchie C.....	20,024		Turner D J.....	18,281	
Menzies G A.....	16,019	48	Robinson J W.....	47,700		Turner H S.....	25,699	2,053
Michelson A C.....	50,661	1,011	Robinson N A.....	24,335	5,188	Turner J S.....	18,167	
Moen M J.....	6,948		Robinson W C.....	56,636	5,771	Turner S.....	4,551	
Mohler G T.....	29,345	2,377	Ross C C.....	18,299		Uppal G.....	15,587	
Moir R J.....	25,496		Ross W W M.....	51,337	2,554	Vaal-Henke B A.....	16,849	
Molnar I.....	23,414		Rowan L G.....	4,977	1,931	Vaughan-Thomas T.....	46,902	3,006
Monier P.....	35,951	290	Russell B.....	6,539		Vaughan V.....	44,577	612
Morgan N.....	17,314		Sadar E.....	47,700	4,260	Vermeer R.....	31,979	
Moule D B.....	25,852	1,746	Satterfield R D.....	23,012		Vertone C.....	47,339	
Murley H J.....	16,504		Schofield L J.....	46,727	5,796	Vilkos V V B.....	32,359	
Murray D J.....	45,963	5,999	Schoeter T G.....	45,162	5,000	Vining B M.....	12,627	
Newlands J D V.....	59,349	7,938	Schuring W H.....	5,301		Vinuan O.....	18,028	
Nichols S G.....	22,636		Schwartz W.....	29,541	2,544	Vosberg V.....	16,904	
Novak J.....	19,630	263	Selby D A.....	32,886	1,621	Vulcano C.....	6,951	
Nunes-Vas C.....	13,195	520	Seronik E.....	9,442	121	Wasylchuk E A.....	37,927	
O'Bryan A L.....	29,255	3,461	Shepherd P.....	3,953		Weaver A G T.....	51,004	4,069
O'Gorman D K P.....	58,338	2,108	Sheppard C.....	13,052		Webster I C.....	8,550	2,150
Oates L B.....	23,741		Sheppard L E.....	24,639		Weeks S.....	6,781	
Pakalnis V A.....	47,944	5,788	Shore J.....	13,537		Werner S.....	21,763	
Pan L L.....	38,057	135	Shore R.....	4,875		Whale A M.....	41,795	2,756
Panteleyev A.....	47,700	2,323	Shumka G L.....	7,560	97	Whelen J K.....	4,450	
Parker S E.....	17,681		Simmons R D.....	24,941	1,871	White B L.....	2,452	
Parker A.....	27,971	3,257	Sivertson L E.....	65,710	11,371	White G C.....	6,387	
Parry D.....	18,334		Skrypnick M J.....	3,001		White G P E.....	44,403	2,395
Parsons M E.....	22,530		Smith C.....	18,576		White G V.....	27,270	1,867
Paternaud J M.....	9,884		Smith D.....	45,879		Wickson E.....	4,410	
Pattenden S.....	4,875	1,847	Smith D E.....	37,869	4,080	Wigmore J A.....	30,454	108
Patterson C A.....	9,354		Smith J D.....	12,468		Wilby J B.....	3,971	
Peacock L.....	18,299		Smith N D.....	28,722	53	Wilcox A F.....	27,425	270
Peacock L.....	17,789		Smith S C.....	22,178		Wilson A L.....	22,747	
Pellatt R J.....	37,775		Smyth W R.....	47,700	4,367	Wilson W P.....	36,528	1,775
Pesch L.....	18,879	1,761	Speak L L.....	17,042		Wilton H P.....	38,522	2,889
Phillips V G.....	18,087		Stevenson J S.....	17,789		Wilton K D.....	16,675	
Piesse D.....	44,211	1,920	Stewart C A.....	23,927	12	Wong A.....	16,557	
Player R E.....	24,263	226	Stewart D J.....	29,255	966	Wong K M.....	17,789	
Rowley E K.....	18,279		Stewart R.....	47,661		Wong S S.....	42,391	3,325
Preece R A.....	52,231	4,454	Stone K.....	16,904		Wong Y.....	34,583	420
Prestwich P A.....	21,017		Stromotich F L.....	53,378	3,481	Woodruff M.....	10,119	
Preto V A G.....	48,147	3,442	Sturko C L.....	19,568	29	Woodruff T M.....	16,361	
Prive V.....	3,740		Sturmey V E.....	15,785		Worsfold M J.....	17,789	192
Proceval S.....	17,789		Sutherland-Brown A.....	59,691	6,754	Wrean D L.....	25,762	584
Pyplacz V.....	31,710	4,532	Sutherland J J.....	29,801	4,985	Wylie E B.....	18,943	
Quinn W J.....	47,417	2,732	Switzer P J.....	28,470	1,319	Young J M.....	6,766	
Rae V M.....	26,944	1,448	Taylor M S.....	65,943	6,861	Young W M.....	52,758	1,768
Ralph P F.....	27,536	88	Taylor M.....	23,001		Transfers, other ministries.....	(10,592)	(758)
Ramsay T B.....	41,644		Teitge K.....	11,168	340	Automobile and other unallo-		
Rana P S.....	33,499	236	Thomson J A.....	31,128	3,271	cated ministerial travelling		
Ratel A.....	20,019	238	Thomson S M.....	5,665	1,290	listed in the Schedule of		
Ray G E.....	47,279	2,815	Thorleifson S.....	19,135		Payments.....	281,345	
Regan T M.....	18,157		Tibbitt L M D.....	17,776				
Reidie S L.....	18,139		Tonn C F.....	3,989		Totals.....	11,694,548	836,149

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ENVIRONMENT

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Brummet Hon A J			Bearchell R.	2,626		Brown C P	27,704	1,653
Minister			Beatty J M	22,872	146	Brown D	18,320	
Rogers Hon C S			Beauchemin P A	21,672	1,517	Brown D F	36,187	2,270
Minister	4,779	1,477	Beaveridge B E	11,509		Brown D J	26,566	907
Marr B E			Bech P B	21,930	891	Brown D W	23,510	160
Deputy Minister	74,567	11,811	Becker D	19,040	188	Brown J R	27,359	2,208
Ableson D H G	39,361	3,817	Beets M L	40,015	2,326	Brown K L	20,033	
Abis S I	8,452		Beggs T A	27,636	3,827	Brown L J	18,281	
Ackerman A A	43,005	4,517	Belford D L	35,193	1,413	Browne Clayton P	24,472	545
Adams L D	18,284		Bell G J	24,249	1,053	Browne D V	17,719	
Adams R W	32,359	1,343	Bell J M	24,216	897	Browne H P	16,593	
Adams S R	26,512	1,063	Bell S C	100		Brownlee B	17,578	
Adamson D G	18,306		Bell S L	17,150	13	Bruce B H	9,232	
Adderley N F	24,201		Belliveau P R	8,267	133	Brummitt L L	5,841	
Adolph D K	25,490	156	Belzer W P A	31,032	266	Brunham G A	24,421	952
Aho A A	104		Bennett C J	19,276	828	Brunt K R	25,816	257
Aiken F E	18,297		Bennett R C	35,025	887	Bryan J E	32,359	1,356
Aindow J	24,251		Bennett S S	17,685		Bryan M E	22,167	
Aitken B J	26,110		Benson W A	51,268	1,270	Bryce A	17,547	
Akehurst B C E	30,314	2,950	Bentley L M	18,114		Bryden G B W	41,563	178
Alam M K	28,107	1,433	Bergen R	24,472	2,727	Brynjolfsson S J	32,703	
Albertson P D	28,514	1,860	Berggren V A L	16,121	7	Buble G	36,710	
Albrecht K J	30,381	1,826	Bergman I A	44,133	2,847	Buchanan R J	47,563	396
Alcock B F	26,605	1,603	Bernard J L	4,559		Buck B	15,403	
Alde P E B	25,638		Bernier P J	17,675		Bugsdag R J	32,170	6,464
Aldrich R L	43,990	3,818	Berry D	28,108	146	Bull C J	30,335	1,496
Aldridge D	18,943		Berry R B	109		Buquet E	19,981	
Alexander D	25,528	498	Bernold S D	24,491	843	Burgess T E	30,584	403
Algard J	22,699	737	Bertoli S D	22,157		Burns J E	154	
Allaire M L	4,330	67	Besler D P	23,012	90	Burton J F	27,575	751
Allen M	17,241	1,096	Bevan B J	25,699	2,459	Butchart G W	23,148	692
Allen M L	18,267		Beveridge L	18,437		Butcher G	28,391	
Allport A A	26,144	863	Beyer B	24,659	113	Butler H T	40,935	3,346
Ambler B S	9,669	468	Bhattacharyya K K	45,024	1,427	Butler J M L	24,263	
Ambrose D	6,049		Bigeow M N	17,747		Cadeux D G	17,566	
Anderson D A	10,744	310	Billings R R	30,634	1,569	Caine B D	47,700	2,410
Anderson M M	17,719		Billings S J	22,198	64	Cairns R	25,685	1,400
Anderson W M	25,568	433	Billingsley W	25,961	1,287	Caldwell Y C	17,014	
Andrews E S	43,678	379	Bindra K S	39,851	4,067	Calvin D F	15,385	
Andrews K I	25,699	586	Bishop L M	3,289		Cameron B C	24,240	
Andreychuk D B A	158		Black E A	27,961	194	Cameron K E J	17,435	
Andrusak H	45,345	6,583	Blackey C R	9,389		Cameron R H	44,403	10,490
Anfield R W	26,954	69	Blaney S G	24,201	782	Cameron R L	48,894	7,831
Anthony B E	2,962	409	Blaus D E K	19,384	19	Campbell D W	24,997	1,047
Anthony E D	66,964	8,585	Bleic B	25,653	634	Campbell D W	24,527	989
Apostoli P	31,597	21	Blessin B	7,985		Campbell D W	24,827	
Arber J C	32,851		Blower D	33,499	1,391	Campbell L C	26,024	1,959
Archibald D	32,713		Blyth B	18,227		Campbell P A	40,117	1,355
Archibald W R	32,295	4,830	Board B J E	25,583		Cannard L	29,255	2,816
Armstrong J L	22,430	1,926	Bolito M A	5,084		Card J R	43,007	861
Arnold S R	22,459	728	Bollars R A	44,364	2,596	Carter J E W	5,419	
Arsenych P L	16,802		Bomford J	37,491	3,271	Carlow W G F	27,323	
Arthur W R	24,428	1,882	Bond D L	42,275	2,256	Carlson G A	24,176	1,248
Ashley K I	27,093	2,238	Bond K W	24,472	1,676	Carmen B W	30,250	208
Atchison L M	17,797		Bonderoff M D	24,274		Carmichael J M	21,826	
Atkinson K T	23,135	391	Bone J N	27,811	2,119	Carmichael J R	7,701	94
Auld W H	25,685	866	Bonham E W D	43,513	5,990	Carmichael N B	23,180	776
Austin K H	29,210	785	Bonifas C R	25,124		Carme N M	17,800	
Austin W G	19,820		Boon J A	29,238		Carr J A	25,883	126
Axford F N	23,067	1,677	Boorman T R	22,743	397	Caruthers D	24,039	1,114
Axford K	22,149		Bootland M	18,515		Carwell L B	23,179	1,512
Aylard A S	810		Borgen B	6,948		Cartwright J W	40,578	3,307
Baal G L L	24,263		Bornemann K F	34,332	248	Caskey M	23,173	111
Bachert Y C	15,686		Bosa S	27,264	327	Caverhill P A	33,424	223
Bachman M B	21,544	728	Botham J A	31,675	2,834	Caverly A R	23,451	1,247
Backmeyer R J	22,642	1,209	Botting M	25,699	2,109	Cavers D G	5,319	
Bailey B A	26,849	2,180	Boudreau R L	15,492		Cerenzia R E	24,666	1,303
Bailey L D	30,396	2,681	Bowman D	24,205		Cerny P G	9,743	
Bailey W	44,445	3,143	Boyd B C	24,832		Cessford B W	22,424	580
Baillargeon M K	44,179	2,897	Boyd I T	6,554	425	Chamberlin T W	37,759	1,113
Baillie K D	32,391	412	Boyer D C	37,760	1,732	Chambers L M	25,206	1,144
Baker B R	18,153		Boyes D K	25,716	2,432	Chan A Y	44,403	2,414
Baker J A R	34,336	1,056	Brachat G A	17,380	94	Chan B M	35,167	1,686
Baker R	25,659	1,813	Brady P M	60,790	2,285	Chan H K	24,168	
Baker R W	9,401	594	Braybrook J T L	23,024	1,002	Chan S	21,805	
Balachandran G	37,916	1,241	Brazier D	17,837		Chandler V L	19,375	
Balkwill J A	26,901		Brazier H A	24,263		Chang G N	21,905	2,754
Ballantyne K D	24,274	180	Breitkreutz A R	25,326	530	Chang J	7,689	
Bancroft C	9,537	57	Brenner C	20,111	757	Chapman B B	23,051	490
Bandy P J	51,294	1,239	Brendan-Barre J	22,224		Charbonneau A R	23,957	767
Banera N G	43,466	3,266	Brennan P J	47,672	1,067	Charter-Howard N	2,003	
Barak L H	26,949	1,256	Bridge K M	47,931	3,074	Chastanet M M	2,003	
Barclay R N	25,160	247	Bridge R J	23,899		Cheesman G E	32,373	201
Bardal P N	46,184	1,760	Bridgeman S A	24,263		Chess J	30,655	1,180
Barker G J	38,550	665	Bridger S	24,585		Cheung J	8,904	
Barker R J	24,189		Bridges G	35,098	1,325	Child D R	24,700	504
Barlow D	17,160		Brietze D N	25,118		Child K N	39,279	1,494
Barlow D L	26,801	473	Brighton M A	18,028		Chisholm K J	44,577	1,175
Barlow D P	37,950	2,422	Brillinger P L	47,672		Chislett G R	36,410	1,340
Barr L J	26,771	268	Broadhead G	7,935		Chong L C L	18,341	
Barrand L A	18,528		Broadhurst M R	24,764		Chor A K	26,738	86
Barrett R C	25,622	69	Broadland K R	18,363	83	Chow J Y S	21,308	9
Barlett J A	34,536	883	Brock L A	24,669	899	Chow T	25,608	
Basok M L	17,853	79	Brodie L P	21,132	63	Chuah H H	42,061	1,141
Basok N S	22,505	1,033	Brokenshire D	9,301		Chudyk W E	34,312	1,943
Bates G F	24,201	677	Brown A A	44,312	4,193	Churchill B P	27,526	3,408
Bavalis S J	2,879		Brown C M	33,001	3,643	Chutter M J	21,772	1,337

MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Chwojka F R	25,583	3,187	Dellow J M	18,306	612	Fair B D	17,153	58
Cibulka W F	25,550	1,352	Demarchi D A	32,359	830	Fallan L F	24,248	
Clapp B E	27,115	1,124	Demarchi R A	40,079	2,164	Farell J E	55,256	5,483
Clark B J	22,361	1,201	Deniers M	24,383	457	Faust H L	31,758	326
Clark G M F	15,345		Denisner J H	18,014	1,362	Fee J	7,471	796
Clark H G	23,570		Denisoff L	16,565		Feely M	6,421	180
Clark J P	40,590	1,075	Deputit M	13,912		Felker C A	16,372	7
Clark M J R	36,484	1,308	Dermedy B E	21,927		Fellman Y I	44,403	74
Clarke B M	4,598		Devereux S C	24,570	247	Fenger M A	35,337	3,193
Clarke G T	26,622	907	Dew Jones J E	51,492	4,090	Ferguson A	7,893	
Clarke S M	5,922		Dick J H	47,430	3,142	Ferguson M	11,283	
Clayton W E L	28,990	2,261	Dick M	17,797		Ferguson R H	58,760	3,176
Clegg F	33,662	706	Dick W F	26,058		Fernyhough R G	37,863	
Clemmens R A	18,299		Diederichs R	21,940	1,004	Ferris L T	3,436	29
Clemmens E L	18,698	394	Dignan T M	31,675		Field S	16,418	
Clough D R	21,908	859	Dixon B	23,005	932	Finger U	41,845	2,140
Cloutier C J J	22,535	754	Dixon P T	29,180		Finlay D R	32,758	3,614
Clozza B E	2,402	208	Dobson D A	40,872	4,880	Finnie J O	43,379	2,149
Cocke T R	33,027	676	Dodd C A	17,613		Fish G R	25,699	
Coe S	21,890		Dodd C J H	33,499	859	Fish L E	41,584	2,311
Cole S	18,861		Dodd J M H	25,048		Fleck J L	24,854	708
Colebank H	10,757		Dodds D	8,206	272	Fleury S L	3,249	
Colgado M C	32,801	146	Dolighan R B	22,594	983	Flowers F W	3,780	
Collett M	19,876	149	Dolighan R J	23,245	691	Flindra D J	1,586	39
Collins L	18,888		Dollinger J O	31,541	413	Follows B	18,279	
Collins I P	16,508		Don-Paul M	33,499		Forbes R D	29,174	1,383
Colis E	6,752		Donkersley J D	27,937		Forl G R	26,605	3,491
Colpman S	21,601		Dotzler J	17,380	30	Ford I	24,201	
Colvey R P	24,471	608	Doughty-Davies J H	45,312		Forman D P	10,971	
Colvin M	24,201		Douglas D A	43,059	2,818	Forrester-Pearce S	31,476	1,011
Considine M A	28,626	1,679	Douglas R A	24,263		Forty T R	43,085	1,276
Cook A J	25,685	794	Douglas R H	32,892	3,525	Foster A E	25,754	
Cook P E	18,472		Doyle D D	23,630	843	Foubister L	31,901	1,358
Cook R A	17,472	336	Doyle P F	39,155	2,583	Fougnier D	6,191	597
Cook R J	26,126	725	Doyle T M	24,380		Fowersaker J C	46,442	118
Cooke K C M	7,518	477	Dreher W H	43,687	2,203	Fowkes W H	24,472	391
Coombes D M V	23,012	3,157	Drew T	10,467		Fowler G W	24,113	
Coon L M	34,006	1,505	Driedger R J	46,981	7,603	Fowles M A	5,806	
Cooper A K	24,263		Dryden D W	37,815	709	Fox D L L	20,643	
Cooper D G	16,532		Dudley T I	19,181		Fox G R	21,785	1,019
Corbett J N	24,585	758	Duggan B	11,155	715	Foxall C L	17,797	
Corner S P	24,582	8,562	Duggan J S	29,364	1,266	Frailick J E	37,708	6,608
Coulson C H	47,929	245	Dunbar D L	26,380	449	France S L	7,206	
Coulter B	24,122		Duncan C L	15,810		Francis K L	15,371	557
Cowden L D	5,905		Duncan G J	22,946		Franklin T	8,527	170
Cox B N	39,096	688	Duncan J D	26,296		Fraser D A	22,681	
Cox G F	44,403	5,247	Duncan R	24,275	3,421	Fraser K J	26,988	154
Cox H E		431	Dunlop S P	15,235		Fraser T A	29,450	2,489
Cox R C	24,572	842	Dunn M E	18,394		Freed S M	18,700	
Cox R K	29,567	2,238	Durrell B	16,492		Fricot G	25,998	1,491
Coyler R L	23,286	723	Dwyer B	17,577		Friesen B E	17,633	
Crack D T	26,634	905	Dwyer D D	26,807	1,264	Friesen P G	25,561	25
Craddock G K	18,279		Dyck D F	9,343		Friesen P G	20,536	
Craig S M	48,780	5,475	Dyck J H	45,729	4,455	Fris L K	24,472	1,376
Crawley R D	21,594	622	Dyer M E	31,342	949	Frost L K	18,306	
Cronin D E	33,075	979	Dyer O N	18,918	930	Fry K S	8,138	
Cross C F	26,769	226	Eastman D S	40,621	5,078	Ruhr B	25,266	6,669
Crossman D J	22,188		Ebell J P	4,745	857	Rujino K K	24,428	825
Crowe N E	18,876	269	Eby J V	50,998	1,719	Ruller J D C	50,428	2,022
Crowley M A	23,931	715	Eckstein N A	41,922	204	Rulton F	9,087	
Crozier R J	32,340	2,772	Eden D R	23,173	832	Rulton J A	29,255	2,168
Crystal W J	24,472	50	Edge C G	24,083	849	Rurness W	25,959	3,086
Cunningham D B	24,582		Edgington B R	24,864		Gagen H J	17,771	
Currie M V	27,090	1,723	Eddie A G	39,999	4,773	Gale D	28,911	608
Currie N	24,983	1,408	Edward R B	24,263		Gale G A	24,775	721
Currie S M	18,010		Edwards C R	8,655		Gallagher R	42,327	
Currier E	15,056	613	Edwards J	23,811		Gallipio I P D	18,287	
Cusworth S M	32,451	1,523	Edwards M P	20,792	295	Gann C S	18,284	32
Cuthill R R	37,113	451	Edwards R A	41,496	84	Gardner T L	8,282	
Czapla L	12,578		Edwards W J	24,497	458	Garinger L E	40,975	1,585
Dabrowski R S	24,201	355	Eimer J A	32,451	2,656	Gates B R	37,815	1,123
Daggett A P	17,351		Einarson D E	26,491	902	Gates R	23,549	827
Dalby R S G	29,874	3,326	Ek R E	26,900	1,579	Gaudaur G	32,244	839
Dalley W C	30,776	732	Elder S A	4,541	39	Gauthier R L D	27,831	
Dalton R E	26,264	731	Elderfield E M	8,142		Gavaghan F	7,940	
Danani L	23,265		Eley D W	3,915	388	George G A	8,329	496
Danbergs A A	22,968	1,156	Elger A P	18,768	495	Gerhardt P	13,035	
Danby L C	25,105		Elkey P G	6,041	271	Gertib R A	4,810	
Danks F W	29,255	75	Ell R W	24,609		Gervais P C	6,735	1,025
Dann C B	18,248		Elliot D W	23,121	558	Ghman S K	16,298	
Danyluk C L	6,275		Elliot J P	43,293	5,977	Gibbons L K	12,538	
Dardengo S	14,696		Ellis C G	24,472	709	Gibbs C J N	45,328	2,831
Darini M	6,660		Ellison E	25,254	830	Gibson N L	17,458	
Dashwood B A	20,011		Enders L D	9,830	332	Gilchrist C	4,124	
Davidson M G	17,694		Eng T C	24,304		Giles L M	24,376	42
Davidson P W	25,064	401	English M F	6,609		Gill K	7,399	
Davidson R	9,331	407	Enquist G L	24,138		Gillett D W	27,545	1,985
Davis H A	33,093	2,001	Epp P	37,306	707	Girard R W	29,209	1,217
Davis G P	25,699		Eppeler R W	24,543		Glass J G E	29,167	177
Davis L	23,734	2,769	Erickson L J	29,109	899	Gloster B L	17,472	
Davis R G	32,290	602	Escott R	25,142	962	Glover A E	24,177	
Davis R J	25,685	413	Esaouloff L M	8,944		Goldie P L	14,265	
Davis R L	36,544	1,282	Espenhain B R	768		Gordon-Findlay N	18,050	
Devson C A D	17,773	287	Evans J T	21,779	430	Gorse K L	18,276	
Devson E M J	19,669		Evans K A	44,372	685	Gorsline K R	25,665	1,804
De-Leon A D	27,824	1,916	Evans S	21,807	280	Gosting G D	26,510	1,469
			Facchin A R	28,415	1,738	Gough G R	32,195	277

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Gow M C	34,352		Heise D E	7,867		Johnston R H	40,903	767
Gower E H	31,682	1,649	Hemphill V L	11,100		Johnstone G E	39,424	143
Gower K J	40,149	2,334	Henderson H H	47,931	1,927	Jolley W R F	24,278	5,476
Grabowski A J	24,274	1,714	Hendricks G E	25,010	1,146	Jones D L	38,327	1,251
Grace R G	25,790	2,771	Henriksen K H	18,299		Jones D W	17,182	
Graf D V	27,492	1,789	Henry C	19,152	308	Jones P L	17,655	
Graham R R	22,004		Henry R J	40,395	351	Jones T	941	
Grant A M	19,118	386	Hensel L F	14,642	374	Jones T C	33,871	3,058
Grant D J	24,891	1,346	Heyland J B	32,699	4,430	Jong J	7,489	913
Grassie K	17,049		Heyland S D	621		Jorgensen K	14,260	
Graves J F	19,058		Hicke K F	43,032	665	Jubb R G	27,495	1,567
Green T J T	3,801	140	Hielscher I D	22,381	58	Jung K Y T	22,792	7,314
Gregg J	41,113	2,997	Hignett V S	22,760		Jungen J R	42,899	1,889
Greiner D L	20,341	644	Hill F T	20,113	199	Juricic J B L	5,761	
Griffin F P	37,950	436	Hindley M A	17,835		Jury D N	21,441	712
Griffith R P	29,542	2,233	Hives S J	27,778		Jyrkkanen J A	22,754	417
Grimm R W	25,685	1,996	Hlady D A	4,063		Kalms L L	48,449	542
Grinyer P C	16,843		Hlaiky R M	41,227	5,923	Kalyn B R	3,031	
Guiguet P	23,444	226	Hnytky J	23,251	477	Kalyn D J	25,699	1,280
Guilford F E	27,435	1,608	Hoar R J	25,182	188	Kamaretsos J A	12,568	
Gusoff R E	17,208	403	Hobson C A L	17,987		Kang G	26,962	958
Gunter S L	17,718		Hodge W S	29,255		Kangasniemi B	27,425	2,310
Gwilliam J C	25,931	548	Hodgson C R	17,701	42	Karanka E J	34,299	671
Gyofri K D S	21,054	628	Hodgson E A	2,281		Karup A G	26,630	1,623
Haboosheh H	29,081		Hodgson F P	46,807	2,061	Kastelein T	6,507	
Hackett S W L	16,581		Hodgson W	18,111		Kastelen W A	53,880	2,771
Haeussler S	8,982		Hoffman K E	3,141	33	Katanchik J L	18,349	37
Haftner S E	22,016	3,735	Hofmeister H	8,302	163	Keding K H H	25,395	513
Hahn R J	24,387	296	Hogeslag B L	5,982		Keenan C J	41,579	101
Haure D M	17,754		Hohnsbehn C E	12,483		Kenk E	41,832	4,206
Hajdu A C	6,940	496	Hokhold T V	21,595		Kenyon B L	23,864	351
Halkett A H	32,324		Holder P J	25,648	1,396	Keshvani K A J	46,480	1,564
Hall D	27,110		Hollingshead A	45,751	2,333	Khare P	44,610	3,896
Hall L D	22,130	672	Holman P J	24,515	664	Kielo J W D	31,043	3,147
Hall R A	23,448	905	Holmes D W	32,528	2,099	Kier K C	23,117	784
Hall R E	19,802		Holms G B	24,847	1,969	Kilshaw P S	18,226	
Hall S	17,994		Holt V	6,030		Kim J	25,152	223
Halladay D R	51,672	5,364	Hooton R S	34,687	2,695	King D G	39,283	1,122
Halme A L	24,407		Horn T R	41,496	3,354	King D R	597	
Hals O	46,390	1,721	Horncastle G S	23,179	1,564	King L M	21,487	
Haley T G	49,916	10,749	Horvath S	29,782	18	Kinrade T	24,278	2,287
Ham N	16,530		Houghton L N	17,231		Kirby P J	28,747	83
Hambler I A	5,208		House L A	18,281		Kirby P J D	26,266	3,219
Hamilton A N	21,171	2,130	Houston C J	31,658	1,229	Kirk S A	14,083	
Hamilton D L	22,474	3,859	Houston L J	29,237	774	Klancar A L	24,240	
Hamilton D N	24,673	2,778	Howell-Jones G	38,672	1,283	Klassen H	19,630	
Hamilton J R	18,453	633	Howes D E	36,175		Klein R J	23,762	568
Hamilton R	25,818	2,673	Howie H J	44,403	2,034	Klopp W S	36,151	531
Hamilton W G	44,044	1,106	Hoyer G A	23,313	820	Knapik V G	31,595	483
Hammond R J	36,655	2,300	Hubbard L T	45,911	3,132	Kniess H	14,427	921
Hammond S A	8,809		Hughes R A	26,589		Knight E J	17,589	
Hampshire B J	17,657		Hull P S	26,605		Knigh R C	22,706	1,129
Hanley M J	19,140		Hume J M B	26,324	2,328	Knott E F	12,400	32
Hannah L E	30,454	2,145	Humphrey F J	10,419		Knowles R C	25,128	
Hanson M L	16,919		Hundal L	26,066	1,274	Knox B J	18,449	
Hansen H W	32,075	183	Hunsberger S J	21,657	2,054	Knox M L	6,099	181
Harcombe A P	36,094	3,149	Hunt H M	50,788	4,428	Kobylnyk R W	46,292	3,802
Harcombe F	23,089	1,995	Hunter R A	25,776	3,042	Kohut A P	41,281	1,367
Hardie E J	21,574		Hunter R M	25,896	579	Kojder K S	9,282	
Hardie L J	30,014		Hurn D R	50,276		Koller D L	4,046	
Hardy R H	23,852	448	Hutchinson J	7,996		Korn C M	21,317	
Hare A P	24,263	1,625	Hutchinson P G	23,157		Korzenowski J	18,466	92
Hargrove C	5,829		Hutton K E	8,302	7	Kosak V	16,399	
Harmsworth L F	24,572	1,045	Ingalls G A	8,909		Koster J A	7,796	93
Harper F E	39,583	4,423	Ingham L K	5,830		Kostiuk R R	19,423	213
Harris B S	25,143	1,176	Inkman S R	4,820		Kot R J	32,373	918
Harris G H	24,151		Inrig E	2,496		Kotila D	1,964	
Harris G J K	25,118		Irving C R	32,217	130	Kottun S M	41,816	1,292
Harrison G L	8,359		Isakson B M	2,113		Kowall R C	41,518	928
Harrison J	6,883	126	Isakson B M	4,868		Kroeger R W	25,680	66
Harrover W L	26,618	366	Ismay A M	20,230	1,571	Kroger D W	21,111	8,055
Hart J G	24,774	1,366	Jackson J A	17,389		Kubota H	25,453	1,427
Hartley G	26,120	1,588	Jackson T B	26,605		Kudrick D	20,033	624
Hailevik S	25,204	580	Jacobs K F	21,388	464	Kuempfer C G	16,189	
Hatton M	21,475		James A G	6,352		Kumka D H	23,575	1,365
Haughton S P	24,630		James F I	19,311		Kuss R L	43,150	72
Haughton E R	41,496	1,436	Jameson S E	26,097	245	Kusy W P	24,624	1,022
Hauser R M	6,077	441	Jameson B	30,999	3,199	Kuzyk L M	17,617	12
Hawes R S	29,626	500	Jantz B A	22,419	1,244	Kvist K E	25,699	21
Hawker J A	23,436		Janz D W	38,793	2,449	Kwong J C	36,094	189
Hawrys H J	26,805	868	Janz S	8,227		Lucas B D	29,790	3,171
Hawthorn R S	33,459	1,433	Jarman P W	35,385	2,375	Lacelle E H	34,359	3,537
Hay S E	27,425	1,071	Jarvis G C	22,633	809	Lacey H C	3,803	251
Hayden M A	23,208	226	Jayarajah C	41,496	141	Lai H E	34,831	83
Hayman A A	47,700	1,489	Jefferies K E	32,451	2,174	Lamb G	25,256	729
Hayward D T	24,925	2,647	Jensen J A	29,943	2,384	Lambertsen G K	35,655	2,256
Healdine W R	38,946	2,956	Jewula R L	34,536	248	Lambie S J	24,398	2,036
Heatherington A J	15,543	458	Johanson D A	25,852	235	Land R W	25,973	37
Hebden B	23,084	885	Johnson C A	37,738	2,052	Lane M O	26,065	996
Hebert D M	39,820	3,628	Johnson F L	19,156	442	Lane S K	16,854	
Hebert K B	13,969	800	Johnson G L	3,842		Lang Z	21,904	
Hebert L M	18,021	475	Johnson J B	10,736		Langford R W	35,098	1,841
Hegen J	16,425		Johnson W A	17,780		Langin H D	27,425	2,648
Heggie M A	8,477		Johnson D	22,187	569	Lapham K F	25,099	
Hehn D R	52,899	3,789	Johnston D W D	24,463		Lapierre D L	17,301	
Heinsalu V	21,216	57	Johnston K C	30,463	187	Larson D P	23,966	1,633
			Johnston L T	24,472	1,743	Larson L	8,149	2,004

MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Lamier R.	21,966	61	Madison C L.	5,359		Millard H R.	43,227	241
Lattimer S D.	24,663	122	Madley A W.	24,720	1,655	Miller C.	23,232	1,152
Lauder I G.	18,687	416	Maguire P J.	1,573		Miller D R.	2,733	111
Law H L.	23,159		Mallien E J.	6,468		Miller D W.	44,403	2,430
Law P D.	27,785	646	Manki Z A.	32,791	711	Miller E L.	19,945	
Lawrence G N L.	35,360	365	Mann D H.	21,433		Miller G E.	40,061	1,925
Lawrence R T.	24,950	657	Mann J R.	6,769		Miller J.	23,662	627
Lawson E M.	44,403	1,923	Manna B B.	44,577	2,189	Miller T A.	19,173	92
Lay A M.	26,222	530	Manson C J.	8,631	158	Milligan M D.	24,610	
Lay D W.	25,956	861	Mariscak V A.	4,858		Mills J.	7,493	
Lay R J.	26,998	1,927	Martle T.	8,107		Mincham M J.	7,178	56
Layfield R R.	24,882		Marks J S.	24,186	658	Minty D J.	25,114	
Le H T.	26,974	386	Marsh L N.	3,739	245	Minchell-Banks B.	24,239	1,033
Lea E C.	27,397	2,961	Marsh R D.	32,877	537	Mitchell A B.	50,452	6,032
Lebel C.	21,001		Marshall J R.	57,705	893	Mitchell G B.	26,407	781
Leblanc S L.	13,572		Marshall R W.	24,139	1,762	Mitchell J B.	25,868	
Lebreton E G.	28,026	40	Marshall S.	4,655		Mitchell J V.	17,719	
Ledson L J.	24,190		Marshall S.	3,389		Mitchell L W.	25,136	61
Lee C.	5,899		Martin A D.	35,791	1,637	Mitchell S R.	24,203	4,914
Lee J W.	22,004		Martin B D.	22,507	2,043	Mitchell W A.	24,263	
Lee K K.	22,632	5	Martin E.	3,258		Moccia M M A.	19,135	
Lee N J.	19,070		Martin J D.	28,600	925	Moffat L M.	23,672	227
Lee V.	22,999	427	Martin L A.	22,841	9,606	Molden A A.	18,306	
Lee W K.	29,189	524	Martin R G.	26,236		Molnar L N.	25,558	1,227
Lee W S.	24,241		Mason B.	22,530	1,440	Molyski C A.	15,029	
Legebokow L B.	12,698		Mason J E.	18,562		Moore B J.	29,278	435
Leggett J W.	39,895	2,464	Masson G R.	22,290	81	Moore D C.	7,818	607
Leinweber L R.	30,452	926	Massy A W.	22,256	1,131	Moore D F.	25,505	2,169
Leloup R J.	25,649	1,497	Maite L G.	24,205		Moore M K.	30,772	3,339
Lemke B I.	32,732	980	Mathews J L.	18,305		Moore W J.	7,840	116
Lemke L H.	28,651	829	Mathews S.	22,027	704	Morberg D.	27,067	743
Lemey G F.	12,956	627	Matison J.	25,352	721	Morberg P C.	22,188	
Lenfesty W J N.	25,334	215	Maxnuk M D.	31,628	351	More G D.	26,579	
Lessard C E.	17,593	687	Maxted J J.	44,403	2,816	Morgan C.	20,033	
Lesueur J A H.	23,487		Maxwell H G.	32,212		Morgan J.	22,034	927
Letvak D B.	43,837	149	Maxwell R E.	36,766	3,227	Morgan W B.	27,251	1,347
Leuenberger H D.	25,693	1,636	May A L.	18,037		Morison N J.	44,403	4,158
Leuenberger J M.	13,540	100	May G F.	5,194		Morley R L.	37,768	6,628
Leung J Y C.	29,419	782	May L.	8,171		Morrice D M.	1,625	
Leung T B Y.	44,403	687	Mazar A T.	20,554	264	Morris R L.	22,462	1,135
Levesque D J.	1,744		Mazar J C.	17,404		Morrison D Y.	39,372	2,022
Lewis C P.	35,069	2,260	McAra R H.	32,791	69	Morrison D Y.	43,573	3,471
Lewis D E.	22,934	129	McArthur R A.	25,568	238	Mosdell H J.	18,199	
Lewis J M F.	18,787	540	McCallum W R.	24,347	722	Mottram W E.	26,803	4,103
Lewis S M.	17,766		McCaw D S.	24,476	1,534	Motz S.	24,622	
Lewis T M.	31,739	868	McClure K L.	15,608		Mueller E.	18,306	
Lidster M.	18,306		McCracken J W.	47,931	1,600	Muir B.	18,282	
Limoges D J.	16,259		McDonald D G.	53,880	8,652	Muir R C.	26,137	
Lincoln R C.	39,301	1,415	McDonald L E.	25,318		Muir R C.	43,062	2,163
Lindley E L.	20,077		McDonald M J E.	24,581	743	Mullert R G.	18,306	
Lindley G.	2,541		McDonell C V M.	5,327	732	Mulligan K E.	18,306	
Lindsay R A.	28,391	3,077	McDougall I A.	26,843	425	Munro W T.	36,528	3,651
Lindvik J E.	24,999	5,718	McFadden L W.	24,263		Murphy K F.	31,556	1,032
Ling J S Y.	8,010		McGonigal J B.	30,035	1,647	Murray A S.	60,871	4,882
Lirette M.	23,286	1,632	McGovern L A.	16,728		Myers S J.	26,553	1,231
Little R T.	25,783	777	McGrath N.		89	Nabavi H.	21,797	
Little R W.	23,072	1,820	McGregor I A.	27,978	2,679	Naga M.	23,781	1,231
Lockhart K D.	2,266		McGuigle T B.	25,100	643	Nagpal N K.	40,992	669
Lockhart W D.	25,660	3,249	McHaffie R J.	30,981		Nagy D A.	12,538	
Lomas L A.	28,950	70	McHale W.	15,808	1,235	Naidu M.	27,425	
Lopes J L.	6,755		McInnes W A.	24,263		Narver D W.	45,921	2,824
Loska V.	21,643		McIntosh D K.	30,349	2,382	Naumann A.	19,376	
Lotzer P.	21,510	655	McIntyre J E.	18,318		Neale R E.	49,448	61
Lough J.	4,843	15	McIntyre R.	26,005	593	Negraeff J.	43,112	1,465
Lough M J.	26,928	1,801	McKay D E J.	19,087		Neilson L.	21,163	1,248
Louie R H.	49,329	4,730	McKay R F.	22,265		Nesbitt-Porter H H.	46,065	4,754
Lovdahl D B.	44,417	2,940	McKay W H.	24,602		Neufeld H.	6,711	
Low D J.	27,425	1,655	McKean C J P.	26,170	1,873	Neuman R H.	27,286	1,327
Low G H.	16,314		McKee D I.	11,207	161	Newcombe C P.	32,359	581
Lowway K R.	32,852	429	McKenzie A K.	32,304	3,646	Newell S V.	9,112	600
Lucas G J.	23,020	137	McKinley J W.	35,163		Newman H M.	19,107	326
Lucas M.	17,064		McKinnell K.	6,152		Newroth P R.	44,445	1,390
Ludwig B W.	27,439	2,438	McLaren D A.	25,725	459	Newstead D C.	24,795	
Lum J B K.	18,282		McLaren J M.	40,692	1,604	Newton B V.	16,660	
Lundie S M.	19,379	218	McLean D M.	24,932		Ngai J W.	37,386	1,194
Lush L G.	23,695	849	McLean P J.	17,155		Nichols R W.	42,742	926
Lutmerding H A.	47,730	1,477	McLennan K A.	24,846	747	Nickel R A.	47,931	2,212
Lyons J C.	48,978	3,631	McMinn E R.	39,580		Nield E A.	26,044	1,558
Lyons W J.	24,891		McMullen B.	36,556	8,781	Nijman R A.	27,425	57
MacDonald A J.	8,944		McNaughton S.	4,249	352	Nivison C J.	24,119	822
MacDonald C J.	9,379		McNeil R Y.	42,576	1,427	Nonis A.	17,769	143
MacDonald L J.	17,418		McPhie J S.	20,928	1,486	Noonan D.	36,696	228
MacDonald S J.	39,375	3,021	McPherson A A.	41,496	6,390	Noonan D A.	17,797	
MacFayden B E.	30,286	9,770	McPherson D L.	16,499		Noone F.	7,072	
MacGregor L.	7,554		McQuaker N R.	45,807	4,669	Norun R N.	44,954	1,244
MacGregor W G.	37,243	2,495	Mead D J.	28,205		Norris J G.	24,472	1,177
MacInnes J N.	27,807	513	Meagher C A.	25,773		Norton S C.	7,574	
MacKay A.	4,174		Medlar B L.	29,838	558	Nunes-Vas C.	37,814	
MacKay K R.	46,460	329	Meier D L.	12,705	745	Nuttall J H.	17,457	
MacKie R.	19,750	1,397	Meiklejohn K F.	19,831		O'Brien L M.	7,853	161
MacKinlay D A.	1,316		Merriman J D.	26,407	1,510	O'Neill M J.	53,207	5,938
MacKinnon G H W.	25,204	1,547	Merritt S.	8,635		O'Sullivan D G.	28,078	750
MacKinnon N.	20,000		Mescal F J.	25,699	4,415	Obedkoff W.	43,164	
MacLean D B.	24,996	1,318	Metz C.	19,248	332	Oberg R F.	30,061	175
MacLean D H.	29,800		Meurs B M.	31,774	2,219	Odenhal W.	23,216	
MacMillan R W.	25,803	517	Mickel R J.	30,501	1,811	Odynsky P G.	35,465	519
MacNutt G M.	21,379		Miller M M A.	31,009	495	Ogilvie F W.	12,478	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Oldham G E.....	45,660	3,173	Rahn M J.....	21,340	1,117	Savage P L.....	17,516	
Olding B J.....	8,815	376	Raiska E J.....	5,449		Sawayama G T.....	44,027	1,186
Oliver D J.....	23,874	689	Rajala G E.....	22,015	6,398	Scheer K.....	24,838	1,468
Oliver G G.....	25,280	1,207	Rails G H.....	24,070	352	Schenker E M.....	18,313	
Olsen Y.....	18,306		Ralls G V.....	24,622		Schier A M.....	17,368	
Olson A G.....	843		Randall J J.....	34,138	254	Schlitt S R.....	17,639	556
Olson H D.....	31,641	1,796	Rande K E.....	22,673	2,547	Scholten G.....	9,862	434
Ondrack L S.....	18,579	398	Raper W G.....	24,843	726	Schubert B R.....	32,791	
Oosting M J.....	30,186	3,870	Rashbrook M L.....	18,281	55	Schultze C G.....	22,760	892
Ostaficuk G.....	8,110		Rathbone M K.....	26,498	298	Schurr R C.....	45,008	561
Osternmann W A L.....	7,795	283	Rattee R V.....	24,941	979	Scott-Polson J.....	15,771	
Ostoforev J E.....	19,869	108	Rebalkin C.....	12,525		Scott B W.....	21,048	
Oustras A.....	23,437	1,043	Redekopp H J.....	8,302	709	Scott J K.....	7,901	1,077
Ouellet L.....	24,375	870	Redford D.....	23,893	1,288	Seaton G H.....	4,412	
Ouellette V R.....	3,305		Redmond C M.....	28,391	29	Sebastian D C.....	28,060	1,781
Ovie H G.....	24,274	496	Reed M R.....	22,960	1,140	Sector J P.....	48,379	7,552
Owen N J.....	5,876		Refeen M.....	20,784	88	Sedivy M J.....	40,877	7
Oxland T H.....	53,880	3,717	Reich C D.....	43,978	1,169	Sedrovic N D.....	8,110	
Palmer M A.....	34,758	1,022	Reheis M W.....	24,472	1,098	See H.....	34,892	
Parker R A.....	27,797		Reich C D.....	25,869	29	Seidel T.....	18,204	
Parker D.....	23,207	606	Reid D S.....	30,467	481	Seright L.....	17,803	
Parkinson E A.....	37,424	1,389	Reid G E.....	39,211	2,605	Shaw B A.....	16,889	
Parr H A.....	17,797		Reid R.....	36,972	1,751	Shaw E A.....	26,115	925
Perry J L.....	17,398	150	Reid R D.....	30,006	1,049	Shay S.....	6,672	
Parsons D C.....	35,150	326	Reid R H.....	31,656	398	Shea G W.....	27,492	
Pasternak J.....	25,800	42	Reid T T.....	35,772	276	Shelley D.....	21,526	
Patterson D B.....	32,791		Reith J G.....	23,144	139	Shelton D C.....	29,568	481
Patterson S.....	18,104		Reksten D E.....	42,337	556	Sheppard C.....	5,337	
Patten B K.....	25,597	1,415	Rempel M H.....	25,580	399	Sheppard R F.....	24,488	373
Patterson B D.....	11,681		Renton J R.....	17,397		Shera W F.....	33,499	701
Paul B G.....	24,930	599	Reuter B D.....	20,928	1,176	Shimmin R L.....	32,451	735
Paul G W.....	44,222	3,376	Reynolds D.....	13,974	1,725	Shurka T V.....	13,946	
Pauloski L J.....	31,675	818	Reynolds P S.....	24,145	158	Sidney M H.....	23,254	1,432
Pearce M.....	1,964	120	Reynolds R W.....	24,472	524	Siemens L A.....	27,615	2,791
Pearson B A.....	18,175		Reynolds S.....	25,710	3,733	Siemens R M.....	25,602	1,887
Pearson D F.....	35,026	362	Rhebergen G F.....	25,688	1,266	Silcocks F.....	17,229	
Pearson G A.....	26,670	700	Rhodes G I.....	18,943		Silins K R.....	102	
Peat A D.....	24,951	1,642	Richards J E.....	27,248	2,256	Silver R S.....	36,528	2,163
Peck T C.....	24,377	1,509	Richards R P.....	44,048	1,379	Simpson D M.....	18,793	
Pel W J.....	12,362		Richdale D H.....	22,954	354	Simpson J.....	8,459	
Pemble D W.....	25,171	322	Richter F M.....	24,855	727	Simpson J.....	43,526	758
Pendergast B A.....	36,544	1,369	Rischert E.....	24,345	771	Simpson K.....	27,894	2,321
Pengilly D A.....	29,107	2,724	Riedler H M.....	22,736	287	Simpson R.....	21,680	
Penner R J.....	34,394	372	Rigler A K.....	24,245		Sims T.....	6,908	
Peppin C L.....	13,908		Ringstad N R.....	37,815	1,284	Sinclair K.....	23,642	
Peppin P A.....	20,679	32	Rintala D.....	11,665		Sinclair Y M.....	18,142	
Perkins P L.....	19,107		Rissling J P.....	25,777	35	Singh N.....	25,569	197
Perrin R M.....	2,788		Ritcey R W.....	39,231	2,946	Singleton H J.....	34,859	712
Perrin C J.....	25,803	4,020	Ritchey R M.....	22,760	974	Sinnot D C.....	7,887	
Peters K G.....	24,205		Ritchie D C.....	5,348	633	Silver M N.....	20,005	19
Peters R J.....	8,102	237	Robarts A L.....	20,033		Sjolund W R.....	6,321	785
Peterson D G.....	29,543	1,190	Robe G H.....	17,245		Skwarok M L.....	24,380	1,044
Petrar B J.....	25,361	3,896	Roberge F.....	2,713		Slaby R A.....	30,278	1,087
Petrie R J.....	29,245	625	Roberts D W.....	46,835	2,724	Slaney P A.....	40,612	4,173
Pflug S W.....	24,052	1,493	Roberts G H.....	25,697		Slater R J.....	23,148	538
Phelps D F.....	27,969	128	Roberts T.....	47,541	4,395	Slavens R D.....	26,258	1,412
Philip D F.....	22,159	635	Robertson A R D.....	42,908	1,393	Sloan D M.....	4,474	105
Phillips A G.....	9,533		Robertson B G.....	21,479	785	Sloylak L E.....	6,387	
Phillips C J.....	24,710	128	Robertson C R.....	18,299		Smart R L.....	22,322	1,004
Phlips A M G.....	19,831		Robertson I J M.....	46,045	2,400	Smart R J.....	23,734	143
Piacik J E.....	20,016		Robertson J G.....	8,765		Smith A L.....	18,226	
Pierce D H.....	27,227	1,599	Robertson T H.....	17,554		Smith C A.....	18,943	
Pierce M E.....	18,181		Robinson C.....	2,663		Smith D G.....	24,574	
Pilger K E.....	23,548	1,260	Robinson D J.....	56,607	6,503	Smith D R.....	29,282	900
Pilling R G.....	24,263		Robinson G W.....	25,081	468	Smith D V.....	31,058	
Pimiot G M.....	24,376	200	Rocchini R J.....	46,184	182	Smith E A.....	2,438	
Pisach B H.....	30,454	2,259	Roch M R.....	20,550	701	Smith G D.....	23,553	
Pinske L A.....	19,121	250	Rogers K J.....	4,848		Smith G D.....	29,267	5,404
Pobran T T.....	24,516	1,077	Rogers R J.....	24,472	305	Smith G W.....	24,472	1,486
Podzun U O.....	29,255	2,874	Roland W.....	26,418	739	Smith J C.....	32,486	3,714
Pohozoff A.....	19,065	233	Ronneseeth K D.....	7,075	59	Smith L G.....	31,532	
Poiré M.....	18,083		Rose H.....	10,134		Smith M.....	17,885	662
Pollard R A.....	43,182	116	Rose M F.....	47,878	2,118	Smith R.....	8,861	139
Pomajzl V.....	37,853	1,245	Rosenau M L.....	7,902	1,051	Smith R A.....	19,534	652
Pommen L W.....	39,337	598	Rosmini G A.....	3,112		Smith R B.....	32,466	1,007
Poole C J.....	5,487		Roth V J.....	30,881	2,043	Smith R H.....	10,004	
Poole G A.....	33,130	637	Round R P D.....	47,079	2,805	Smith S.....	332	
Poole W E.....	18,272		Rounds L.....	18,345		Smith S B.....	36,528	893
Porteous B C.....	25,676	351	Rowe D A.....	24,153	1,758	Smith S L.....	16,858	
Potter E D.....	3,848	122	Rowe D L.....	9,324		Smith T F.....	46,201	4,061
Poulton E M.....	20,377		Rowe S J.....	20,928	948	Smith T R.....	24,877	964
Pratt C J.....	12,188		Rowlandson T E.....	25,118		Smith V.....	4,665	19
Pratt W J.....	24,453	68	Rushall L J.....	31,053	836	Smith W A.....	16,911	
Prest K J.....	8,274	100	Russell B A.....	16,072		Smith W C.....	22,164	
Prezeau D.....	18,601		Russo N F.....	7,162		Smith W D.....	49,736	4,967
Price H M.....	16,738		Rutherford G C.....	23,000	1,036	Smith W W K.....	42,066	874
Prink M B.....	27,063		Salmon L.....	17,189	242	Smithy G A.....	25,334	908
Proulx C G.....	46,981	3,343	Salt S.....	18,011		Soellner G G.....	32,829	1,702
Proveris T B.....	27,099	1,584	Salter D S.....	7,287		Solar I I.....	9,624	1,022
Ptolemy J R L.....	22,188		Sami P.....	18,871		Solomon E J.....	24,796	
Ptolemy R A.....	27,425	2,337	Sandberg D K.....	32,195	390	Soudheim M W.....	40,065	1,887
Pullman D J.....	17,755	7	Sandstrom L E.....	6,790		Soneff K W.....	36,584	1,161
Punnett G L.....	27,528	3,167	Sandvall T.....	23,117	103	Sonley J A.....	12,777	78
Quackenbush P A.....	23,492		Sapro M.....	15,456		Soobotin A.....	37,568	1,693
Queanell H J.....	2,663		Saremba J.....	26,641	12	Southern J D.....	27,828	
Rae C.....	2,562		Sargent W D.....	36,342	217	Sparrow R A H.....	41,587	5,586
Rafiq M.....	27,251	2,621	Saunders B P.....	36,528	1,652	Spears F S.....	23,322	

MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Spears G G	35,129	3,246	Thompson L H	4,247		Walker M D	34,689	3,992
Spek B	7,938		Thompson R L	26,919		Walker M J	5,940	
Spence C R	18		Thomson B	30,486	1,524	Walker P D	16,454	
Spencer J G	41,496	1,240	Thomson J	2,554		Walker R A	24,238	
Spidel A W	23,045		Thomson M E	20,574	625	Walker R J	28,696	5,353
Sprague G E	570		Thorn E	24,245		Wall K C	4,714	
Spring R A	29,255		Thorne J L	12,303		Wallis C H	29,209	321
Springman M S	29,238	2,283	Thorneloe J L	9,053	191	Wallis M A	25,872	658
Sprout P N	54,803	2,890	Thornton C E	24,190	365	Wallis M P	26,605	
St Gelais J P	24,128		Thornton J P	29,959		Walmsley K M	18,227	
St Pierre G	5,957	126	Thorp G N	23,629	717	Walters L S	19,903	72
St-Gelais S	16,770		Thorshaug B	26,233	2,402	Walton D G	28,879	
Stadig I L	14,176		Tillapaugh D L	24,467	1,112	Walton G R	18,345	
Stadt J A	31,675	1,828	Tin Tun U	44,307	1,054	Ward B R	29,058	2,216
Stalker W J	25,999	174	Tipper G K	29,516	1,154	Ward J E H	25,291	1,698
Stanlake E A	5,698		Titus S P	200		Ward L M	858	
Starck B	4,089		Todd N L	35,361	5,892	Ward L W	24,649	1,363
Sten H	10,570		Tominac M A	18,263		Ward S C	29,049	480
Stencel A S	31,414		Tompa F S	36,517	1,804	Wardale R T	24,595	
Stent P G	24,497	1,207	Tompson A R	24,263		Wardell M C	24,245	47
Stephen J A	24,583	393	Topham R C	23,666	744	Warden G	26,667	
Stephens A O	46,558	4,491	Tordoff L E	20,730	981	Wardman B D	8,152	
Stephenson W J	30,286	989	Townsend L	15,635		Warfield C K	20,573	833
Stem E M	20,993	592	Townsend M H	1,536		Warfield C K	1,633	
Stewart D B	24,737	675	Townson R	23,615	1,977	Waring S R	14,421	
Stevens T A	109		Tradewell E H	32,373	503	Warkentin W J	24,472	366
Stevenson D G	24,336		Trapton P M	7,842		Warman P	344	
Stevenson V A	16,545		Travers B J	17,229		Warner I O	9,258	
Stevenson J D	24,298	641	Travers D	19,104	1,598	Wasmock E	51,779	3,071
Stewart A C	24,992	7,095	Travers G D	8,664		Warren M W	24,854	929
Stewart C G	29,366	14	Travers O R	43,572	1,975	Warrington P D	37,395	1,137
Stewart J I	18,082		Tredger C D	30,066	2,075	Waterfield C S	17,414	
Stewart T D	23,012		Triggs L L	17,152	55	Watkins M S	31,589	777
Stoesel H R	32,791		Troilisch G J	26,489	1,093	Watson D J	16,539	
Stone M S	24,112	85	Trudel R	19,058		Watson N	7,128	
Stoner J O	7,872	560	Truelson R L	24,575	1,050	Watson W M B	24,201	1,083
Stoney M P	17,876	118	Truscott S J	29,199	2,501	Watts G S	24,678	1,540
Stott C P E	25,680		Tsang T	22,999		Watts J D	51,690	128
Stott J A	33,472	2,003	Tseng R	6,922		Wayne M M	12,802	467
Strathol M L	4,204		Tsumura K	25,246	2,401	Webber J W	45,428	1,390
Strehoff J C J	19,402		Turcotte M L D	24,593		Webber R C J	50,055	528
Stringer G E	49,804	2,805	Turnbull W G	24,768	562	Webster T	22,034	2,597
Stringer P	6,060	19	Turner B	30,454	1,612	Webster B L	25,958	4,035
Strother M	35,070	1,716	Turner D V	39,075	2,218	Wei M	25,547	1,078
Stuart K M	23,749	2,204	Turner W B	23,937		Weigel C A	17,764	
Stufano R E	16,138		Tuthill W R	37,215		Weinberger E J	18,174	
Sunde L A	37,059	577	Tutt D E	10,607	46	Weir G R D V	26,034	
Sundquist L N	25,360	1,273	Twaddle C E	23,544	1,726	Weiss E	38,519	802
Surgenor M	16,170		Twamley D A	17,453		Weldon W H	44,538	965
Sutcliffe W G	19,854		Tyler W J G	23,662	229	Wells D T	26,467	
Sutherland A M	38,250	10,470	Umedals U S	21,296	535	Wells L	23,802	1,636
Sutherland I L	29,180	3,571	Underwood M J	19,123		Wells R F	24,226	4,105
Sutherland I R	22,174	646	Usher J B	24,661	85	Wells R S	24,129	
Sutherland J A	24,263	1,237	Usiak A	24,304	487	West D L	22,943	378
Sutherland J E	26,404		Uyeyama H K	22,004		West G	22,741	
Suttie K	7,676		Van Aggelen G	25,964	526	West G A	45,273	
Sutton S	23,543		Van Bruggen W	20,055	1,879	West M G	25,699	
Suzanne J	18,813		Van Drimmelen B	39,999	4,429	Wester J	50,998	2,698
Swain L G	42,599	1,588	Van Dyk M	8,740	277	Weston J W	26,881	644
Swannell G B	27,430	1,259	Van Eyk N	18,299		Westover W T	28,282	475
Sweet L F	8,039		Van Haastregt J C	23,103		Wetter R D	41,496	2,467
Swenson M L	9,715		Van Hove J	22,748	1,198	Whately M R	43,516	4,407
Swereda S D	8,698		Van-Barneveld J W	42,994	1,348	White B	8,872	
Swidziewski V J	40,448	367	Vance B F	43,467	2,628	White C S	6,007	437
Swift B D	20,475	713	Vander Putten M R	15,842	138	White D A	32,767	
Swingle R B	52,239	1,334	Vanderhoeck L J	23,000		White W D	25,725	893
Sylvestre R	32,195		Vanderwolf C C	25,637		Whittier D	25,556	1,007
Tackema J B	19,197	4,780	Vantine L B	26,345	843	Whyte J A	26,605	6,308
Talbot R J	38,354	4,996	Varty J D	25,621	1,307	Wiens J H	43,235	3,689
Tam K H J	21,911		Vatamaniuk M W	25,583	359	Wiggins A T	7,699	
Tang W T	5,612		Vater C R	28,659		Wightman J C	16,786	384
Tanner D B	42,327	464	Vaugeois M F	24,607		Wignmore J R	30,919	1,197
Tapp D S	20,465	1,298	Vedjan J	2,722		Wilde P A	49,991	
Tarlie T	30,723	406	Velinsk J	37,743	575	Wilders D J	24,552	797
Tautz A F	42,563	3,872	Versieeg W	14,269		Wilkes B D	33,091	2,902
Taylor A	9,660	105	Vincent S F	17,986		Wilkin N L	21,862	369
Taylor B W	24,793	1,126	Visentini P	23,217	1,243	Wilkinson G A	40,879	62
Taylor G D	37,815	2,503	Vogt H J	44,331	3,006	Wilkinson P	20,928	
Taylor G R	3,648		Vold T	37,805	1,543	Wilkinson T D	25,528	594
Taylor K D	22,895		Vollans L S	21,740	8	Willert S V H	43,697	4,852
Taylor K L	24,181	3,200	Von Schuckmann S	23,005	3,759	Williams A C	27,360	1,632
Taylor M	18,306		Vonwittgenstein K	26,677	906	Williams B G	5,886	
Taylor W W	24,201		Vosburgh B	7,925		Williams C C	24,391	765
Teasdale A R	25,650	886	Voss G	31,782	556	Williams C H	16,867	
Telfer H B	18,226		Voth B B	25,027	651	Williams G D	23,208	136
Teskey J	23,587	472	Voth S A	17,400		Williams R G	30,454	541
Tetreau R E	23,287	1,695	Waberski G B A	32,791		Williams R J	38,323	1,073
Thatcher D J	25,460	189	Wadden R L	29,143	139	Williamson D R	24,087	1,525
Thiel R H	32,170	2,217	Waddington L	15,310		Williamson L	19,607	
Thompson A	17,013		Wagner B J	23,717	293	Willms L	1,625	
Thoman H H	16,886		Wagner G C	22,597		Wilson B E	33,631	26
Thomas C F	5,993		Wakelam G K	25,699	712	Wilson D	23,026	603
Thomas M D	11,281		Walker D A	44,403	269	Wilson G R	4,908	499
Thomas N E	9,130		Walker D J	6,333		Wilson I B G	31,430	3,612
Thomas R C	47,878	2,615	Walker D J	2,240		Wilson J P	7,490	
Thompson C	26,951	3,321	Walker G A	20,963		Wilson K W	43,059	993
Thompson D R	29,255	1,454	Walker J H C	45,847	2,029	Wilson R G	51,492	3,282

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF ENVIRONMENT—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Winter W F A.....	24,184		Woods G P.....	32,455	1,524	Youds J.....	26,131	404
Withler I L.....	48,393	3,028	Woods P J.....	42,753	7,931	Young G P L.....	20,968	
Wittneben U.....	36,794	7	Workman D C.....	26,087	754	Young I.....	28,974	1,137
Wodtke F A.....	31,727		Wormald G R.....	26,061	93	Young J A.....	24,472	1,247
Wolfe G L.....	29,312	922	Worobets W A.....	39,088	1,459	Young P E.....	10,981	
Wolferstan W H.....	32,373	871	Wright E.....	17,332		Zackodnik A D.....	46,981	1,428
Wolff K.....	24,053	543	Wright J H C.....	11,511	671	Zaluski M A.....	9,565	110
Wolterson A J.....	22,643	103	Wright K J.....	9,486	263	Zimmerman P.....	24,062	
Wong H Y.....	45,649	924	Wright P K.....	28,980	792	Zimhen N A.....	25,699	2,538
Wong J C.....	24,504	570	Wright R.....	22,199	392	Zubel M Z.....	38,356	300
Wong K.....	24,249	633	Wunderlick J E.....	2,793		Zubick M J.....	18,306	
Wong K L.....	21,904		Wyman R R.....	32,373		Transfers, other ministries	(6,091)	(15,257)
Wong L.....	21,905		Wyngaards W J.....	32,520	8,124	Automobile and other unallo-		
Wong P P M.....	32,195	522	Yaworski B A.....	22,031	2,404	cated ministerial travelling		
Wood B R.....	38,707	1,135	Yeats B D.....	22,213		listed in the Schedule of		
Wood T J.....	46,981	2,583	Yee J.....	16,809		Payments.....		1,642,969
Woodbine S B.....	21,905		Yee L.....	21,805				
Woods B V.....	24,238		Yemans W C.....	16,916		Totals.....	43,375,268	3,284,549
Woods G.....	17,718	99	Yip B.....	2,719				

MINISTRY OF FINANCE

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Curtis Hon H A Minister	31,283	13,955	Bellance G	16,845	31	Burgoyne J E	16,361	
Bell L I Deputy Minister	76,935	14,037	Bence D	22,958	1,010	Burns P	18,648	
Abbott L M	30,870	2,332	Bender R E	35,984	860	Burnell G F	26,830	
Action R	23,387		Bensham W P	16,631		Burnell J M	20,546	
Adam G	24,134	1,050	Bennett M	26,303	156	Burt D L S	30,412	215
Adams C L	20,881	1,270	Benson R G	3,743		Burton-Stewart L	15,843	717
Adams P J	56,781	1,285	Bentley R	27,768	3,434	Burton W A	11,235	
Adams S	17,775		Beppe D M	16,565		Buss P	18,336	
Adams S A	14,203		Berg W J	4,521		Butler J M	48,051	128
Adams T F	15,132		Bernardo L S	6,389		Butler P E	24,465	1,773
Ahola V C	17,729		Berube P	21,631		Cadwallader C R	23,172	162
Ailport M P	17,789		Betts C J	16,880	722	Cain L G	33,991	
Ainsworth D G	18,024		Betts J	3,200		Caley R J	24,031	
Alexander D R	22,164		Bex T J	16,698		Callow D W	4,359	
Alexander S C	17,713		Bhalla B	10,463		Cameron M N	17,451	
Ailely H E	1,749		Bidassek W	14,810	484	Cameron W P	18,404	
Allen D E	53,945	1,934	Bie F S	20,024		Camp M	6,834	
Allum M A	15,762		Billet J C	1,555		Campbell B C	2,458	
Anctil B L	10,810		Binder-Taylor S	23,470	264	Campbell J G	30,603	1,015
Anderson A H	37,513	1,515	Birch I W	47,152	5,486	Campbell K J	16,293	
Anderson C	3,195		Birkenthal L B	5,038		Campbell R	40,696	133
Anderson D R	18,512		Birnie V J	9,528		Campbell W L	30,732	133
Anderson M F L	9,407		Bishop D	30,396	3,688	Campese P	16,710	
Anderson M M	18,299		Bishop L J	20,024		Capewell M	4,548	396
Anderson P	18,299		Bishop V D	23,779		Carlson N E	22,531	2,312
Anderson W R	40,663	2,297	Bishop W J	23,487	900	Carmichael F R	34,746	53
Anderson W W	10,890		Blaauw E T	33,249		Carr J A L	23,862	
Angl S K	18,263		Blackler N P	15,851		Carter B A	7,080	
Anholt D M	21,705		Blackford S	2,582		Carter J	6,445	
Anslow T M	15,855		Blain L A	54,886	8,728	Carver A B	55,541	4,343
Anton J	28,120	315	Blaine L C L	18,299	371	Cawley S M J	22,393	992
Aquino F D	29,788	748	Blakeman F	19,273		Chadwick P A	21,055	
Archer S E	19,828		Blatchford D R	31,760	1,079	Champion D J	19,910	578
Armit D	18,295		Blazkow P	34,536		Champlin W C	16,956	
Armstrong D	17,875		Blewett J	16,882		Chan C	18,364	
Arnoldi M P	26,137		Blue V J	19,982	3,059	Chan D Y	21,142	3,670
Aroia F S	31,114	399	Blundell M M	21,780		Chan J	9,509	
Arthur D E	1,555		Bobiak C J	18,299		Chan J	17,573	
Ashton T M	17,626		Bodard J	30,269	2,538	Chan R	2,776	
Aspden C	16,277		Boddy F	11,824		Chapman R T	15,684	
Atkinson M	29,336	1,095	Bogdan K G	24,076	2,685	Chapman E N	19,042	
Atterton R A	19,942		Bohlmann E G W	27,017		Chapman K M	29,780	
Attfield R S	27,040	302	Boilerup B	29,766	203	Chapman K N	19,238	
Attwell H J	22,683	640	Bolton D B	33,893	128	Charlesworth A F	17,893	
Aubrey W J	29,788	770	Boomer J E	18,361		Charlton A W	34,301	
Aune V	18,283		Boone P A	17,871		Chartier R C	16,895	
Ausseneeg T	26,389		Boothroyd J R	24,680	148	Cheperdak D W	21,655	282
Austin J	26,410	100	Borradaile L J	26,724	65	Chester K A	19,368	
Averkeff E E	20,024		Bosch T	21,476	941	Chin D K	15,871	743
Bachert C A	19,079		Bourdeau L J	17,465		Choi P	27,864	5,076
Back G A	31,866	66	Bourgeois A S	19,156		Chow H	25,391	627
Bacon A	15,564		Bourne F M	14,196		Chrabaszc R E	18,907	128
Bahaud A M	22,786		Bower P E	18,270		Christ E M	20,417	898
Bailey A	9,282		Braden J	17,792		Christensen L	17,989	
Bailey D S	18,345		Bradford J A	6,267		Christie W C	23,383	3,601
Bailey E G	15,715		Bradshaw J W	29,236	4,577	Chuang C M	18,343	
Bailey M	17,259		Brady K	17,447	19	Chubak E G	37,401	3,146
Bainbridge J	45,299	731	Brady B R	18,805		Churchill M F	56,715	1,697
Baird C G	28,722		Brantley R M	17,322		Cicci R A	13,382	98
Baker G R	20,258		Branswell W W	5,774	400	Clark L D	15,632	
Baker J A	22,094		Bray P D	32,243	4,167	Clark E E	22,772	
Bale P A	18,299		Breton M K	17,922		Clark L J	17,448	
Bali B J	17,818		Brethour I R	23,992	272	Clark N R	47,951	1,855
Ballen M C	26,917	1,696	Brister L A	5,101		Clark R A	29,813	
Bamford E A	16,012		Brodie G L	56,834	5,641	Clarke A L	17,751	
Baptiste I	18,363		Broemeling A M	4,789		Clarke L M	24,134	1,055
Bara J	18,251		Brookes V N	10,921		Clarkson E	4,678	
Barman C C	39,751	237	Broomhall J	2,420		Clayton C	16,361	
Barnard A J	40,602	524	Brouwers A	29,788	1,235	Cleophas M	17,322	
Barnes S L	3,806		Brown C	16,870		Clevis S G	25,522	185
Barrault G L	5,203		Brown C L	17,274		Cliffe R B	29,888	84
Barrington-Boam D	18,500		Brown C V	18,361		Clifford M	16,351	
Barron S	16,834		Brown E D	18,254	64	Clyne D A	16,109	
Bart D M	17,549		Brown J A	19,126	1,673	Collier P	20,510	
Bartlett B J	15,487		Brown K A	26,371	600	Collins R D	17,628	
Barton J	3,918		Brown L	15,307		Collister D	24,985	
Bartsch D E	3,566		Brown M P	18,299		Colwell C	20,545	
Bauer D	17,215		Brown P	32,183	669	Combs O E	19,832	
Battiston P A	36,808	3,237	Brown P A	18,168		Comper M E	19,034	
Battiston R A	24,941		Brown V L	2,389		Cone J H	29,888	1,537
Bays K I	18,411		Browne H P	3,110		Connolly D	2,332	
Beach D C	18,717		Bruce C M C	1,164		Connors J R	20,740	
Beal B L	130		Bruce F B	20,631		Cooney M J	20,415	
Beamish D M	6,314	1,533	Brunwald R J	23,387	199	Cooper H	17,448	
Beattie J A	24,642	33	Bryan J	29,888	709	Corbell R C	52,640	2,360
Beaulieu N B	20,169	1,706	Bryce C R	27,378	2,578	Corby J T	17,547	
Beckett A C	43,874		Brydges D	20,616		Cosby M A	17,940	
Beckwell M M	18,560		Buckna M A	33,887	321	Coslin F W	35,753	
Beck D	18,474		Buerge B A	17,609		Cote C J	17,791	
Beeds K R	26,828	4,888	Bugg D E	23,232		Couldwell L F	17,446	
Behan B	9,332		Bujdos M	15,913		Coupe R M	18,340	
Belanger C G	5,333		Bull D R	17,937		Coutts D	8,723	
Bell H M	17,030	735	Bull E C	4,259		Cox R E	35,069	398
Bell W H	30,556	622	Bull V E	8,502		Cox R J	6,423	
			Burbank D J	17,709		Cox S F	22,189	
			Bureyko T L	15,202		Cracknell S P	13,205	
						Craven L V	16,904	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FINANCE—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Crawford J.	3,974		Evans D. T.	46,350	79	Green T. K.	24,719	
Creighton C. C.	29,831		Evans W. E.	55,504	720	Greenall T. M.	26,085	5,297
Critchley P. M. R.	15,822		Evensen P. S.	16,686		Greene E. J.	45,194	1,010
Critchlow O. M.	24,214	1,282	Evoy K. D.	22,068		Gregg L. M.	24,313	2,906
Crittenden A. C.	18,165		Fairclough E.	16,976		Gribbling D.	18,640	
Crocker P.	17,550		Falk D. E.	18,282		Griffin C. M.	15,135	
Crompton P. J.	44,734	521	Fardon C. A.	18,077		Grills M. M.	18,450	
Crone J.	12,680		Farquhar R. M.	24,170	1,474	Gruber N.	19,846	
Crosby G. S.	22,091		Farrell L. J.	19,753		Gubbels E. C.	6,890	
Crohall S. A.	26,775	2,252	Farrington E. G.	17,772		Gudbranson M. A.	2,108	
Crowe S. G.	17,960		Fayle T.	23,232	40	Guilbault A. B.	26,223	
Crowther M. G.	46,715	2,376	Ferguson H. G.	73,849	11,896	Gulliver J. T.	45,298	939
Cundall G. F.	19,944		Ferguson M. A.	22,178		Gunnarsen D. E.	23,270	386
Currie L. L.	45,814	130	Fernandez J. M.	18,353		Gunther L. D.	21,336	
Curry W. L.	15,537		Fettig K.	16,895		Guthrie J. A.	30,895	5,740
Cuthbert B. S.	28,810		Field D. C.	18,436		Hadley K. E.	19,996	
Cutler S. A.	15,188		Fields R. B.	54,734	150	Halak C.	14,315	
Cuzner F. W.	28,006		Finamore R.	30,837	3,576	Halkett P.	57,705	6,686
D'Hotch S. R.	9,380		Finch L. E.	22,178		Hall C. T.	26,518	233
Dahl M. A.	11,495		Finnigan L. D.	41,061	2,651	Hall M. J.	17,108	
Dale J.	17,721		Firbank J. A.	32,243	676	Hall R. E.	36,272	524
Dallamore E. L.	18,981		Fisher J. R.	17,002		Hamill D.	18,282	
Daniel V. M.	13,171		Fisher S. R.	23,563		Hamilton C.	16,261	
Daniele R. M.	18,623		Fitch D. E.	16,314		Hammett A. K.	17,245	
Daniels G. W.	17,317		Fitzgerald L. S.	17,714		Hammond C.	17,509	
Dar J.	18,535		Flavelle L.	20,211	790	Hammond G.	28,555	854
Darnel J.	6,266		Fluskey L.	16,686		Hammond G.	17,110	
Darychuk R.	17,339		Fong B.	15,335		Harding K. M.	16,022	
Davidson S. J.	29,788	754	Fong L.	17,320		Hancock L. A.	12,329	
Davies S.	13,393		Forbes D. G.	16,608		Handley R. W. J.	22,178	
Davis S.	15,826		Forbes D. L.	11,685		Handy L.	17,999	
Dawes J. F.	26,781	287	Ford D. A.	39,173	752	Hanna M. G.	26,881	
Dawson E. K.	16,447		Forman I. K.	29,788	1,656	Hannah G. K.	32,818	168
Day D. W.	19,820		Forrester M. J.	19,156		Hannah T. L. J.	16,904	
De-Geest K.	5,811		Forrester W. W.	30,405	2,808	Hansen B. W.	40,577	
Deacon-Rogers L.	16,928	1,070	Fossom S. L.	18,330		Hanshaw J. D.	18,209	
Dean B. A.	17,538		Foster J. K.	23,231	6,915	Hartwood A. L.	12,856	
Dean W. A.	26,427	3,989	Foster L. T.	44,409	794	Hartwood A. L.	15,135	
Decosse S. S.	19,475		Francisco C.	3,755		Hartmat T. L.	15,942	
Dejong P.	18,353		Franks D. A.	16,024		Harper F. M.	17,585	
Dekker L.	17,609	437	Fraser J. M.	16,531		Harpham E. J.	19,905	
Denny H.	3,101		Fraser J. M.	16,531		Harris K. N.	26,222	
Derry S. A.	17,131		Fraser R.	26,881	65	Hart M. A.	18,781	
Deurloo Y.	2,475		Fraser S. L.	16,077		Hartnett M.	7,241	
Devine E.	18,648		Frenette L. J.	17,448		Hartwell M. C.	29,788	4,666
Dewolf D. M.	10,037		Frey J. R.	37,577	709	Hartwood A. L.	12,856	
Dewbury R. B.	24,583	1,721	Frolic G. E.	26,881	379	Haskins S. A.	17,995	443
Dhillon A.	9,828		Froud M.	14,783		Hatcher M. T.	18,287	
Di Giorgio J. L.	5,861		Fry P. A.	3,743		Hatt K.	16,131	
Dick A. F.	15,272		Ruhr G.	17,534		Haugom H.	24,484	1,590
Dick J.	2,365		Rukushima E.	20,002	3,464	Hawkes M. J.	12,183	
Dickson D. L.	18,193	897	Fullerton D. A.	3,043		Hay J. D.	30,943	482
Dinney J. C. M.	10,951		Galego C. S.	18,282		Hayes P. C.	4,450	
Dion L. A.	17,755		Galitzine K. A.	16,221		Hayhurst J. S.	26,881	40
Dixon M. C.	11,702		Gallagher R. L.	17,649		Hayer C. L.	8,767	
Doehell L.	17,262		Gallie B.	3,960		Hayward D. A.	18,637	95
Doeherty J.	31,246	317	Gallie D.	7,010		Heap G. W.	16,515	
Domke M.	1,932		Gander L.	18,400	148	Hein M. A.	3,946	
Doucette K. L.	18,299		Gardner I. P.	30,813	2,809	Helirud D. M. P.	16,601	1,395
Dougan B. M.	20,093		Gardner K.	15,072		Hemson D. D.	11,473	
Douglas C. L.	18,281		Gardner P. A.	25,531		Henault S. M.	20,121	
Downs B. K.	19,407		Garside S. E.	3,638		Henderson D. M.	47,700	254
Doyle E. E.	17,305		Gascho B. J.	17,641		Henderson E. G.	20,024	
Drader L. J.	6,723	95	Gee W.	26,113	3,610	Henery E.	16,154	
Dragan G. J.	31,490	593	Genest W. L.	16,131		Henn B. L.	18,270	
Drake N.	24,854	1,223	George D.	16,525		Henry M. M.	17,469	85
Drew E.	16,977	797	Gerhardt P.	4,443		Hepburn F. G.	59,604	191
Drew P. I.	5,891		Gering S.	15,161		Hepburn W. M.	18,344	
Duffy M. D.	19,591		Ghory M. G.	9,257		Heroux C. A.	20,021	4,654
Dutts S.	16,335		Gibbs G. R.	21,712	576	Heslop C. G.	24,877	
Duncan B. C. E.	25,410	1,095	Gignac L. G.	52,059		Hewes G. E.	17,609	
Dunham H. A.	23,068		Gilbert D. E.	47,740	651	Hicke A. M.	2,349	
Dunn A.	16,312		Gilker E. R.	19,142		Hill D. W. G.	29,788	4,021
Dunsmuir J. E.	38,685	111	Gillard A.	16,002		Hindley J. D.	20,006	
Duprey R. R.	29,621	754	Gillard S. E.	18,918	933	Ho D. Y. N.	34,536	
Duroisseau S. A.	18,282		Gillespie A. J.	23,344	3,371	Hoadley G. H.	4,335	
Dwyer E. C.	16,904		Gillespie J. F.	46,987	84	Hoag C. A.	10,861	
Earl G. C.	2,149		Gillis B. D. M.	5,972		Hobart R. J.	46,698	
Earl H. L.	21,807		Gilmore B. L.	15,998		Hoem J. H.	39,965	305
Eastwood A.	54,996	283	Girard M. L.	19,004		Holder C. E.	27,198	
Eaton B.	34,603	505	Gitzel H. J.	16,657		Hole B. J.	17,952	
Eden K.	10,112		Godin J. A.	32,123	4,296	Hollins L.	17,757	2,238
Effa R. W.	27,768	710	Gold S.	17,891		Holmes C. L.	20,496	
Egeland D. A.	30,568	822	Goode A.	8,352		Holmstrom J. E.	20,454	
Eisenbuth S. L.	18,189		Goodridge E. M.	4,517		Hok C. M.	26,131	1,087
Elkuf L. L.	16,190		Goulet T. G.	26,296	3,032	Hopfer H. A.	16,576	
Ell M. E.	5,282		Graham H. K.	22,178		Hopwell J.	7,968	
Ellis M. E.	18,181		Graham H. S.	15,719		Hopkins J. W.	34,029	1,955
Ellis R. L.	30,024		Graham K.	24,136	1,219	Hopkins N. P.	25,428	1,425
Emerson D. L.	73,321	1,878	Grahame M. A.	10,416		Horner A. R.	48,922	154
Eng G.	17,773		Grant R. F.	24,076	184	Hornett K. E.	17,773	
Engle J.	15,273		Granton B. P.	34,523		Hosniak J.	26,479	1,834
Enns G.	20,110		Graves D. R.	1,211		Hosniak P. A.	16,869	
Erb T. E.	18,162		Grealy K.	18,111		Houle M.	2,516	
Erickson S.	16,674		Greathia L. A.	17,398		Howe A.	17,819	
Eshier G. M. R.	20,006		Green H. M.	19,996		Howe M. D.	4,041	
Evans A.	18,413		Green J.	18,580		Hoy A. I.	19,157	25

MINISTRY OF FINANCE—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hudson I M	21,750	212	Kuziw C	3,175		MacKenzie B G	36,153	153
Huffman J B	29,888	1,870	Kwan G	2,025		MacKenzie J D	18,702	2,875
Hughes D M	20,513		Laforest C	20,484		MacKenzie N L	1,323	
Hughes G	17,604		Laidler T P	18,535		MacKenzie R	29,888	311
Hunter L	17,972		Lalonde A	2,689		MacKinlay F C	7,481	
Hunter J	6,212		Lam L N	18,299		MacLean S J	16,644	
Hunter J G	24,680	2,600	Lamb R	11,061		MacLennan C M	21,353	178
Hunter L	3,891		Lambe B	24,754	5,261	MacLeod A D	41,388	1,063
Hunter R L	52,647	1,039	Lambeth J A	36,924		MacMath D S	34,515	141
Hurst T R	18,196		Lane J A	28,131	2,879	Maddigan I	4,941	
Husband S M	20,024		Lane K	7,178		Maedel H L	17,453	
Hutchings C S	58,468	1,080	Lane M H	27,078		Magee J E	16,982	
Hutton D A	21,022		Langstaff D Y	18,332		Mah J	26,997	3,427
Hyndman D M	51,364	767	Lanki H J	29,788	453	Mahoney J F	35,199	1,175
Hysen B I	18,006		Lapierre J A	20,180	172	Majkowski E	27,718	3,250
Ingalls E	6,593		Lapierre M	18,766		Manson R E	12,680	
Ingbrinton W C	23,268		Lapointe A M	34,395	175	Mapara Z H	24,778	1,147
Irwin L	19,946	237	Lapsley W A	2,211		Marley W A	26,981	416
Isaac L L	6,603		Larsen E M	8,099		Marling L V	20,714	
Iverson M E	16,929		Lauckner E V	27,830		Marshall C	15,959	
Jabs L M	16,524		Laursen S M	16,014		Marshall W L	35,770	170
Jamal Z	24,191	120	Lavallee L D	22,178		Marson D B	67,017	2,431
James J	32,164	31	Law M K	18,299		Martin D I	20,530	1,127
Jang K	18,353		Law P J	19,338		Martin J L	20,014	
Jang L	20,013		Lawless D C	32,612	1,982	Martin K M	38,922	420
Jankovic K L	413		Lawlor S L	18,189		Maskell K D	13,818	154
Janson E S	9,093		Laws J C	13,071		Mast I B	16,700	
Jaques W D	28,722	932	Lawson D	18,273		Matkin S M	1,981	
Jaskela D	8,545		Lawson R D	20,002	28	Matsuo S	35,577	225
Jaskela R H	40,084	487	Lay M	19,132		May D L	16,235	
Jecks D P	22,161		Lazaruk R A	2,722		May R	23,369	
Jeffries C G	5,288		Lean L P	37,178	662	Mayer A S	10,466	
Johnson B R	17,435		Lecomte D	4,772		Mayröder D R	12,054	
Johnson G D	24,076	1,043	Ledingham L	7,371		McAuley P	17,852	
Johnson P K A	18,403		Leduchowski S M	17,206		McBride M	15,913	
Johnson J B	33,858	231	Lee C	16,798		McCallum D	1,305	
Johnson L E	2,768		Lee C D	22,803	1,756	McCallum P M	18,764	
Johnson R W	40,225	195	Lee D J	18,282		McCarthy J	18,078	
Johnstone D S	26,136		Lee P W J	30,666	446	McCarthy K	4,841	
Johnstone E J	36,931	1,214	Lee V F L	25,596		McCauley W D	35,651	445
Johnstone L M	19,578		Leenders M H	50,714	816	McClure R W	27,116	266
Jones H F S	20,139	438	Legge E H	18,022		McCormick C J	18,540	
Jones K W	26,707		Lemley B L	31,334	280	McCracken M L	22,559	85
Jones S M V	15,258	527	Lemmen C	19,434	557	McDiarmid E J	18,609	22
Jones W	26,981	668	Lenz M M	18,282		McDonald D L	20,817	71
Jongbloed C W	36,712	883	Leonard F H	47,944	4,994	McDonald H	14,974	27
Joy A K	17,074		Lepage S	19,995		McDonald R G	27,778	142
Juch A	1,451		Letham D J	22,068		McFarlan C E A	18,299	
Jury D	17,937		Leung K C	18,473		McGlade P J	18,313	
Kaimakoff P	18,916	4,648	Levens E W	33,858	240	McGregor D L	18,263	
Kane B	16,635		Leverington J B	38,579	324	McIlveen J	30,671	405
Kavanagh M E	20,599		Levesque M J	18,200		McInnis E K	18,354	
Kay D J	18,911		Lien E L	58,078	3,934	McIntosh D A	8,271	51
Kayler K	28,229	4,367	Lightbody J C	17,789		McIntosh D L	25,377	
Keighan S	18,329		Lightbody K M	68,322	985	McKenzie D G	6,064	
Keil R L	18,737		Lilleberg L	2,856		McKenzie P A	14,534	995
Kelly K W	32,974	425	Lilley J L	18,001	151	McKinlay A R	38,882	518
Kennedy E	15,085		Lim T W	24,964	2,093	McKinnon T P	48,762	2,872
Kerckhove M	22,178	54	Lind A H	26,944	931	McKivett B E	18,408	
Kernaghan B E	37,287	5,512	Lindsey G D	33,937		McLagan J R	26,881	499
Ketchan W H	36,212	525	Lings S J	18,901		McLean C	18,574	
Kettle J L	17,466		Linn J M	17,877		McLean S J	16,818	
Key S	14,494		Lister J R	34,472	69	McMahon L	17,759	
Khouri L M	10,279		Listug E J	20,024		McMillan D G	40,116	1,470
King A G	18,313		Littler G	137		McMillan L A	24,580	2,193
King D L	12,607		Little J D	33,966	76	McMillan R	25,399	664
King R	16,619		Little M L	18,313		McMillan S	16,946	
Kingsfield B C	23,811		Littler K E	48,762	1,436	McNabb L A	37,914	5,057
Kingston R C N	25,089	55	Lockhart J M	17,486		McNeil B R	17,863	
Kinnear J E	8,275		Lofthouse M	30,510	1,050	McNeil M	6,220	
Kirk C S	45,385	6,397	Lofthouse M	23,582	204	McNulty D C	24,018	533
Kirkaldy A D	39,671	88	Lomas E W	23,813	5,450	McParlon E R	38,137	1,277
Kitson S	18,507		Lomas T	16,631		Mead E L	18,345	
Krivisid A	28,722		Longo C W	22,082		Meagher P	22,179	
Klassen F J	47,106	820	Longman D	29,981	4,066	Melnick G L	22,897	898
Klear D	21,019	1,011	Longman J H	31,905	788	Meloche S L	17,617	
Knight D C	19,820		Loo C	17,818		Melvin C M	18,747	
Knowles J R	22,036		Loo S C	9,416		Merkeley S E	17,789	
Kong L C	34,536	93	Looyen L M	141		Merzoniuk A	30,369	2,375
Korner T H	275		Lord K	17,296	28	Merwin M I D	19,384	99
Koskimaki D	39,107	729	Lorette M M	18,648		Messent A F	25,170	259
Koyl M C	26,934		Love M	18,083		Messent R A	54,011	900
Kozza S	5,827		Lovsin R J	20,430	226	Methot A L	13,582	
Kozina J	34,502		Ludlow C H	16,527		Michelin P	16,915	
Krcic S	20,024		Lummin S P	34,536	28	Miers J F	35,863	332
Kreg L M	17,808		Lundell F R	26,917	671	Mikaelson I M	948	
Krenbrink B L	17,667		Lundquist M S M	26,843		Millard A	17,235	
Krischanowsky N P	42,958	401	Luttrell B J	19,239		Miller F G	22,545	185
Kropielinski T	1,269		Luttrell P J	37,406	1,338	Miller D	5,601	
Krowchuk R D	48,999	1,339	Lutz G L	17,609		Milligan D J	20,669	
Krueger R F	20,249		Lyle E H	18,520		Milne M L	17,789	
Kuffler J L	4,856		Mahon R K	23,927		Milobar M	834	7
Kufner C A	19,517		MacDonald G	27,827	5,476	Milton A W	43,948	123
Kula J	39,959	654	MacDonald L H	3,178		Milton H F	17,254	1,281
Kum L	18,282		MacKay L	7,842		Milton L	18,275	2,828
Kumar M	17,892		MacKay L C	18,610		Minifie S W	47,970	1,965
Kushner D	17,463		MacKay L L	20,539		Minkley J H	24,005	

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 51

MINISTRY OF FINANCE—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Mitchell C G.....	1,930		Pearce D G.....	45,774	1,598	Roberts D G B.....	36,384	3,979
Mitchell M D.....	15,840		Pengelly E R.....	29,788	965	Roberts H A.....	33,457	
Mitchell W D.....	57,309	4,918	Peniak V A.....	1,555		Roberts P H E.....	34,318	960
Mix B B.....	30,901	2,633	Penner K R.....	17,834	50	Robertson S M.....	19,138	
Moffatt M A.....	20,004	293	Penner R K.....	29,994	185	Robinson A M.....	36,319	1,558
Mogensen N.....	44,577	25	Perodeau H.....	4,641		Robinson B M.....	18,656	
Moller E.....	19,999		Perquette M J.....	18,222		Robinson C D.....	18,287	
Monaghan T J.....	20,149	4,493	Perrin D J.....	31,263	949	Robinson C J.....	18,287	
Montgomery Y.....	16,234		Perry K J.....	22,151		Robinson D.....	17,489	
Mooney S M.....	32,243	4,091	Perwal S.....	17,865		Robinson J E.....	22,071	
Moore B.....	14,897		Peters W G.....	26,848		Robinson M.....	20,109	151
Moore D M.....	15,427		Peterson S.....	18,183		Robinson S J.....	14,945	
Moore D M.....	17,894		Petrie M A.....	47,430	681	Robinson S L.....	3,842	134
Moore R B.....	18,299	115	Petrie P D.....	17,789		Robson L J.....	26,900	
Moore V J.....	18,164	122	Phillips J S.....	42,022	2,110	Rockel R E.....	27,906	1,200
Moreshead J A.....	39,581	123	Phillips R C.....	28,572	4,413	Rogers B L.....	17,066	
Morgan I S.....	20,761		Philp W C.....	17,000		Rogers E M.....	18,283	
Morgan J E.....	15,966		Philpott D C.....	26,917	3,354	Rogers G.....	24,076	208
Morgan P M.....	723		Pickering A.....	44,607	191	Rogers G E.....	18,905	
Morman S D.....	21,164		Pickering J R.....	6,367		Roodbol J G.....	15,116	
Moroz D.....	13,933		Pickering K A.....	24,754	826	Roper J.....	2,591	
Morrey S A.....	18,299		Piercey J.....	17,423		Rorstrom C J.....	24,680	2,826
Morrison G.....	1,270		Pike S J.....	31,365	958	Rose R.....	20,024	
Morrison W F.....	27,875	343	Pilgrim L M.....	18,282		Ross H E.....	7,148	
Moseley G.....	25,110		Pinkney M E.....	2,973		Routh M A.....	11,275	
Moss F R.....	15,007		Pistell L A.....	30,124	1,059	Rowlands M.....	17,766	
Mossop J A.....	19,782	76	Plant A.....	38,635		Royce Collard J.....	19,156	
Mufford J.....	33,340	694	Plant K.....	42,927	2,066	Royston A E.....	25,214	
Mundell W G.....	39,002	199	Plaxton C A.....	20,024		Ruggles R H.....	40,634	1,252
Munro A J.....	20,024		Poapst A L.....	4,691		Rusheleau P G.....	42,915	5,033
Munro E L.....	56,098		Pocha C L.....	16,131		Russell R J.....	31,050	
Murphy M F.....	22,154	11	Podgorenko V A.....	16,296		Rutherford H J.....	15,135	
Murray L M.....	21,081		Podovelnikoff L.....	9,687		Rutley L.....	330	
Musfelt V G.....	16,878		Poitras P.....	18,282		Rutley M R M.....	5,004	
Myers S C.....	28,642		Pomerleau R.....	31,490	1,310	Rygh P R F.....	28,247	231
Nadases C.....	17,433		Poohachoff W.....	42,128	1,312	Sadler P M.....	20,461	
Navey J A.....	18,333		Popham G R.....	15,998		Sails M B.....	17,701	
Nelson A G.....	46,638		Perchowsky H.....	19,031	2,404	Salem M I.....	29,732	4,640
Nelson D.....	34,536		Porter D E.....	24,375		Sam K.....	32,243	4,596
Nelson D A.....	26,867	1,282	Porter E J.....	18,195		Samosinski J.....	23,387	955
Nelson N A.....	46,676	2,966	Porter V R.....	17,534	1,316	Sampson B.....	37,597	1,724
Netter-Hodge D R.....	27,506	364	Post C A.....	15,464		Sandell D J.....	57,211	1,301
Netzel I M.....	21,048		Potoma F S.....	24,018	5,598	Sanders P L.....	19,272	622
Newburg W C.....	18,326		Powell A K.....	6,615		Sandhu H S.....	31,133	92
Newlove B J.....	4,170		Powell J A.....	22,337		Sands L D.....	46,475	1,282
Newman W H.....	34,039		Power C G.....	33,379	1,366	Sanghera P.....	16,623	
Newsome J P.....	7,371		Poynton M J.....	817		Sargison L D.....	20,024	
Ng N F Y.....	11,474		Presseau P M.....	20,024		Sartisoht W G.....	29,754	202
Nicholas E.....	15,843		Pretty M J.....	27,089	54	Sawatzky S.....	16,608	
Nickel C.....	29,788	3,677	Pringle M D.....	15,097		Sawoniak J I.....	32,243	4,805
Noa D.....	16,899		Pritchard R.....	16,770		Saxby D.....	16,260	
Noakes C.....	17,002		Prouten W L.....	27,928	940	Saxby K D.....	34,957	820
Noble A.....	8,747		Prowse K M.....	56,471	836	Sayle K A.....	12,857	
Nonell G.....	17,007		Pruner J.....	32,243	3,468	Saywell S D.....	16,126	
Norman P.....	17,124	275	Pruss J.....	4,659		Scales J J.....	18,202	
North D L.....	13,730		Pyapak J.....	16,925		Schisler S S.....	12,275	77
Nunweiler A E.....	19,742	353	Pylypa H J.....	22,897		Schlogl C R.....	19,754	1,012
O'Dell T B.....	6,929		Quan B E.....	19,959	615	Scholz S.....	28,802	
O'Neil C M.....	17,269		Quan L.....	17,484		Schultz G E.....	44,132	324
O'Toole M L.....	17,037	3,209	Quan L J.....	17,682	58	Schulz N G.....	16,428	263
Ofner J V.....	18,340		Quast J M.....	20,836		Schwengler S A.....	16,001	
Oliver S C.....	5,246		Quissy E R.....	20,018		Scott C A.....	7,486	
Olsen G L.....	11,920		Raby S.....	22,569	430	Scott R J.....	32,243	2,939
Olsen M B R.....	17,124		Radford J E.....	9,605	434	Scudder F J.....	29,396	785
Olsen J W.....	38,988	1,967	Rae L C.....	24,018		Sekyer E M.....	18,183	
Olynick L K.....	17,221	1,040	Rai J.....	18,683		Seminowich D M.....	9,108	
Onions D J.....	22,161		Ramsay C J.....	18,299		Serson J T.....	26,052	610
Ormerod M J.....	6,558		Ramsay D.....	12,517		Setton A.....	31,150	
Orton A C.....	31,241	1,085	Rankin M J.....	20,024		Seymour I D.....	18,187	
Osborne W E.....	28,722		Ranson H R.....	30,924	25	Shapansky N.....	8,733	
Osselton A E.....	9,771		Rapier N C.....	2,332		Shaw B.....	8,466	
Osselton W F.....	29,788		Rathmanier A C.....	2,699		Shaw S A.....	17,995	
Otashek T.....	18,855	888	Ratkau I S.....	29,236		Shenkenfelder R.....	20,024	
Oswald L A.....	15,308		Ravenhill D.....	17,239		Shepherd N.....	22,161	1,137
Ottum S M.....	18,299	997	Ray H V.....	30,830		Sheridan R C.....	32,698	
Owen P H.....	16,565	711	Redcopp M L.....	181		Sherlock C L.....	27,506	981
Owens J.....	33,877	1,209	Redfern J P.....	24,642	1,288	Sherwood A D.....	36,192	770
Ozard D M.....	17,879		Reed G.....	17,359	276	Shields P.....	24,147	
Pauwwe M B.....	22,491	419	Reichert M D.....	19,149		Shillingford G E.....	27,828	624
Page M A.....	4,272		Reid B J.....	18,983		Short L D.....	20,350	290
Panting R C.....	18,299		Reid D A.....	4,537		Sia J.....	1,481	
Parker B M.....	20,064		Reid D C.....	26,513		Sibley B R.....	46,906	483
Parker T.....	17,697		Remedios I A.....	34,735	399	Siddiqi S M.....	33,458	2,017
Parker R A.....	2,449		Renton D J.....	29,813		Sidhu D.....	17,799	
Parker T W.....	16,816		Reynolds R A.....	17,323		Siedlaczek R.....	24,018	2,129
Parkes N E.....	20,480		Ribic P.....	15,813		Simon D J.....	32,243	92
Parrat E.....	20,024		Rice J C R.....	33,563		Simpson C L.....	2,973	
Parsons D A.....	11,395		Richard G A.....	24,170	162	Simundic B J.....	29,236	3,322
Passmore V I.....	18,332		Richards M.....	2,776		Sinclair L M.....	19,518	
Patterson D H.....	29,788	727	Richardson A M.....	18,127		Singer S H.....	26,302	139
Patterson G A.....	31,050		Richardson G E.....	5,668	574	Skinner A Y.....	16,224	
Patterson J L.....	23,996		Richardson S A.....	18,282		Slavens D A.....	9,903	
Patey K S.....	24,134	1,228	Richdale G H.....	22,161		Sloan M P.....	42,635	1,106
Paul M.....	12,865		Richdale S M.....	20,024		Smalley V J.....	8,185	
Paulsen G D.....	26,563	287	Riesterer C.....	7,650		Smart B J.....	9,447	
Payne E L.....	6,352		Rigler D J.....	8,093				
Payne G C.....	47,707	1,639	Rikoff N A.....	17,303	156			

MINISTRY OF FINANCE—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Smart B J.....	541		Thomas K.....	17,363		Warren D.....	25,194	1,102
Smillie G T.....	29,681	302	Thomas N.....	17,863		Warring E M J.....	26,412	1,374
Smith A.....	17,813		Thomas S.....	16,285		Wasnea C M K.....	10,002	
Smith C T.....	18,299		Thompson B G.....	32,243	1,557	Wassick I D T.....	17,789	
Smith G L.....	29,788	2,042	Thompson M T.....	20,995		Wastrowski S A.....	18,302	
Smith G V.....	28,065		Thompson P M.....	21,217		Waterfield K.....	16,554	
Smith P A.....	18,933		Thompson V J.....	4,416		Watson A L.....	19,904	
Smith P A H.....	27,098		Thomson A M.....	30,307	2,328	Watson G D.....	11,895	
Smith R G.....	29,888	399	Thomson B L.....	20,081	255	Watson J E.....	6,434	
Smith S L.....	8,622		Thorne K.....	23,143		Waugh W.....	18,570	
Smith V J.....	20,212		Thorsteinson F J.....	17,791		Webb B J.....	22,565	
Smits T M.....	21,626		Timewell L J.....	31,096	136	Webb C D.....	18,299	7
Smoljanovic H A.....	21,022		Timmers S.....	18,374		Webb J.....	13,002	
Smyth E D.....	18,396		Tippet E S.....	30,396		Webb J K.....	18,273	
Snare A.....	22,158		Thachuk H M.....	4,078		Webster D A.....	22,178	
Snelgrove E J.....	6,350		Toews S.....	17,197		Webster E A.....	24,982	83
So M.....	18,282		Toland M A.....	20,739	468	Weir K J.....	50,147	3,663
Soini B J F.....	29,949	1,937	Tomalay G L T.....	49,553	728	Weitzel W J.....	18,278	
Somani S H.....	27,104	3,725	Tomalay L E.....	14,956		Weller R.....	30,938	3,191
Sommer D G.....	24,518	1,238	Topalian M E.....	14,640		Wells K G.....	15,338	
Spalding J.....	21,298	2,810	Torrance J.....	30,916	1,221	Wells S M.....	17,920	
Sparrow C M A.....	30,950		Torrance R.....	6,306		Welock P S.....	31,145	1,130
Spaven L.....	17,897		Towill D.....	7,666	678	Wendland S I.....	1,954	1,130
Squier S.....	20,304	1,311	Towler W F.....	6,780	615	West H P.....	31,314	684
Squire D L.....	7,026		Townend D.....	29,788	1,567	West M L I.....	18,489	
St Pierre L.....	20,026	72	Townsend G S.....	39,767	657	Westergaard F M.....	25,345	2,153
Stagliano M A.....	14,059	45	Townsend L.....	4,260		Westmoreland T L.....	17,467	
Starchuck K R.....	36,535	2,343	Tozer W A R.....	36,813		White J E.....	22,161	
Stark P A.....	37,760	1,323	Trim C V A.....	16,264		White R.....	24,518	1,096
Stauber J.....	19,350	846	Trim D W G.....	17,789		Whitney-Griffiths L.....	19,138	
Stearn J.....	8,740		Trim P A.....	18,692		Whittaker P A.....	2,303	
Stebbing M A A.....	19,384		Trombley R A.....	37,286	217	Wickstrom T.....	25,270	
Stebner I A.....	32,243	3,248	Truitt L.....	33,424	112	Wiens I.....	17,444	293
Stedmon G J.....	40,265	1,748	Truitt D.....	16,821		Wight A.....	15,135	
Steele B J.....	18,233	3,357	Trumpy C M.....	37,383	384	Wilk K.....	19,820	
Steele R A.....	26,828	2,394	Tseng A.....	6,567		Wilkinson J.....	18,299	
Stein E L.....	20,415		Tucker E S.....	48,306		Wilkinson J R.....	26,565	553
Steinle D R.....	32,235	137	Tucker R E.....	26,981	183	Wilkinson P W.....	56,811	232
Stelck R J.....	20,245	733	Tucknott P D.....	18,273		Williams A.....	16,072	
Stephenson H J.....	26,881		Tuele L E.....	10,223		Williams C M.....	1,162	
Stephenson H W.....	27,017	718	Turner B W.....	17,525		Williams I.....	43,402	6,450
Stevenson J P.....	37,037	185	Turner E J.....	63,482	2,810	Williams K A.....	12,489	
Stewart E.....	19,354		Turner E M.....	14,138		Williamson J M.....	17,448	
Stewart K.....	22,034	687	Turner J K J.....	5,941		Wilms L A.....	15,400	
Stoberg L J.....	18,222		Twist W C.....	2,969		Wilson C C.....	3,189	
Stockdale O.....	18,780		Twocock M.....	25,783		Wilson D L.....	18,380	
Stokes W.....	8,350		Tymchuk J.....	24,076	1,259	Wilson L C.....	19,165	2,906
Stones L M.....	31,410	317	Ue P.....	30,880	1,846	Wilson R.....	2,924	
Story C M.....	11,654		Underhill R E.....	29,732	899	Wilson S D.....	3,520	
Stowe P L.....	5,717		Vaisnis R.....	17,924	715	Windsor J A.....	16,271	
Strawczynski K.....	43,869	1,983	Van Buskirk P A.....	18,235		Windwick G L.....	26,579	
Strelloff W K.....	2,219		Van Iersel A R.....	40,801		Winfield J E.....	18,113	
Strickland M C.....	18,299		Van Rheenen P B.....	44,106	1,505	Winn R M.....	18,241	
Strong M B.....	20,200		Van Sommer L.....	20,024		Wirtanen D G.....	27,189	
Strzelecki A T.....	18,282		Van-Berkel H A J.....	15,332	772	Wiseman S F J.....	42,075	491
Stusek G E.....	25,391		Van-Der-Schuyff C B.....	34,592	46	Wiseman W M.....	9,166	
Sulea D L.....	7,268		Van-Tine D J.....	9,988	103	Witt B.....	20,538	
Summerell H.....	12,321		Vance K C.....	26,767	174	Wittenberg R K.....	28,445	967
Sumner T E.....	36,657	2,546	Vanthaaft D J.....	10,745		Wolf H J.....	9,281	
Sutherland D A.....	19,492		Vantreight K S.....	17,423		Wolfe P S.....	28,261	
Sutherland L.....	20,972	360	Varney M.....	2,224		Wong C C.....	18,222	
Sutherland L A.....	17,221		Vella N J.....	20,627		Wong D.....	20,083	152
Sutherland M M.....	15,631		Venables S.....	20,010		Wong D.....	15,079	
Swan G B.....	23,559	12,776	Vining B T J.....	27,636		Wong D.....	26,046	
Swanson R J.....	26,596	1,962	Vipond R W.....	52,627	2,073	Wong D K.....	8,049	
Swift G J.....	20,649	4,504	Vogelsang C G.....	18,442		Wong M.....	3,022	
Swindell C.....	17,274		Voysey D.....	9,995	528	Woods F R.....	15,328	
Symons M J.....	22,178		Walch D M.....	17,719		Woodward E M.....	18,292	
Talbot W J.....	11,360		Waldon S.....	18,282		Woodward W D.....	29,788	551
Tam S.....	18,209	49	Walker D R.....	6,144		Woolven M A.....	27,246	655
Tannhauser R R.....	23,387		Walker S G.....	16,610		Wright L K.....	18,287	
Tapping G E.....	32,735		Walkom H R.....	14,550		Wright R W.....	19,156	
Tarbo D M.....	5,298		Wall D A.....	30,647	1,230	Wugalter M.....	23,012	406
Tasse E M.....	18,329		Wall M L.....	18,617		Yeung P K.....	33,720	967
Tatchell H S.....	50,345	2,720	Wallis G.....	20,396	133	Young B S M.....	4,275	
Taylor D E.....	22,024		Wallis K A.....	17,185		Young D A.....	10,343	
Taylor P D.....	7,191		Walsh M E.....	7,755		Young J D.....	29,017	
Te-Baerts A.....	15,741		Walters L E.....	20,066		Young J G.....	28,860	
Teel L.....	5,959		Walters S L.....	9,538		Zukowsky S.....	16,712	45
Teige D.....	18,097	804	Walton J R.....	29,768		Zurkowski M R.....	27,033	128
Telegus K N.....	18,299		Walwyn M V.....	18,295		Transfers, other ministries.....	(1,615,377)	(14,480)
Temple C L.....	40,165		Warburton R.....	33,977	834	Automobile and other unallo-		
Terrych A O.....	417		Ware L C.....	18,095	222	cated ministerial travelling		
Teske H.....	17,881		Ware J.....	9,161	40	listed in the Schedule of		
Thiessen M D.....	3,192		Wardell D.....	32,692	2,048	Payments.....		324,470
Thom A D.....	50,608	138	Ware L C.....	18,095		Totals.....	31,685,923	1,007,783
Thom I.....	18,299		Waring J.....	9,161				
Thomas G N.....	18,685		Warner B C.....	18,321				

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Waterland Hon T M			Anderson D G	71		Aitridge M S	17,812	318
Minister	31,283	18,676	Anderson D J	132		Aitwood L B	21,769	3,223
Apsey T M			Anderson D J	1,046		Audia L F	29,913	1,564
Deputy Minister	74,567	25,927	Anderson D L B	3,542		Augustin R W	28,973	894
Aalgaard A	13,757	1,275	Anderson G	4,055		Augustine R J	11,209	
Abbott B	9,171	190	Anderson G C	29,183	2,953	Aune B M	8,169	
Abbott R N	30,017	1,393	Anderson G E	19,255	48	Aune R D	11,199	300
Abraham M	8,959	124	Anderson G S	10,182		Austin J	15,713	
Abramson L	480		Anderson H J	25,706	298	Austin R	30,872	1,661
Abramson D	19,307	2,788	Anderson J T	21,708	1,475	Austin S J	140	
Ackbar Y	44,403	6,452	Anderson K	229		Avery B	2,770	
Ackerman G C	23,931	2,404	Anderson L	32,508	407	Avery C M	7,935	28
Ackhurst P W	50,055	4,823	Anderson L B	7,476	887	Ayers M	3,521	
Acton F B	13,344	876	Anderson L J	1,277		Ayerst C M	11,337	
Adams D M	4,820		Anderson M E	22,667	512	Azanza F E	3,430	
Adams E M	1,059		Anderson N D	16,152		Baanstra E G	5,324	
Adams G H	25,741	243	Anderson W R	40,832	312	Babcock V A	27,787	
Adams G N	26,878		Andersen H P	5,034		Baber G C	36,456	2,464
Adams M	26,491		Andersson N J L	31,541	98	Babiarz R D	24,755	109
Adams S B	3,869		Anderton J	18,173		Bacala D N	33,837	228
Adams S R	10,591		Andody E	34,394		Bach G T	25,910	870
Adams V C	17,397		Andrews J P	5,399		Back M E	16,764	
Adderley D E	28,722	1,935	Andruchow A	22,124	2,469	Backer R	28,361	28
Addison J D	18,091		Angove K L	25,762	219	Backman R E	6,528	892
Addison R B	50,064	1,716	Angus D J	22,862	59	Bacon A	2,922	
Addy K L	6,674		Annesley D A	1,876		Badger C T	15,664	
Addy K L	116		Annuziello J A	28,697	1,595	Badowski L J	25,186	301
Adkins B A	3,387		Ansell D B	26,446	45	Baerg R W	27,461	1,710
Adolph G E	44,143	489	Anthony K	18,221	165	Bagnell D	5,863	
Adolph G J	29,459		Antifera M	6,400		Baben M L	11,017	
Agar L M	3,328		Antoine L J	23,117		Baigent M	6,621	
Agnew R P	37,950		Antonelli M W	31,784	571	Bailey G R	44,577	256
Ahern P A	9,540	463	Antonenko J	46,640	5,118	Bailey G R	24,677	7
Aird M	16,850	566	Antoniak R C	6,678	979	Bailey J D	40,992	3,984
Aird S J	5,966		Antrobus J I	7,527		Bailey J F	43,318	
Aitchison S R	18,055		Antypowich C	2,788		Bailey M J	18,235	302
Aitken D	7,450		Antypowich G	19,081		Bailey P G	24,263	455
Aitken H D	29,934	783	Apperio G	31,685	38	Bains B	3,540	
Aitken K W	25,334	93	Appleyard L	17,159		Bains J	8,379	
Aitken M A	4,346	1,899	Apps D	19,040	140	Baird G	3,700	
Akins L D L	5,851		Apps F	22,910		Bakaluk A T	20,016	
Albert S L	8,261		Apps R D	28,873		Baker C E	8,208	44
Alberts E	2,274		Apram V	17,037	108	Baker D P	28,071	88
Albricht G M	40,079	1,943	Api K J	41,496	5,992	Baker L C	2,025	
Alcott D	2,003		Archdekin G C	33,704	910	Baker R G	41,496	1,375
Alcott K	800		Archer R K I	28,138	2,118	Baker S	2,373	817
Alden A D	17,421		Archer S	3,860		Baker S E	5,463	
Alderson D	3,252		Archer S	1,489		Baker S J	3,400	
Alexander B L	13,725	6	Archer W D	34,890	1,327	Baker S M	22,031	330
Alexander B V	24,390		Archibald D	1,737		Baker T E	47,126	2,473
Alexander B L	310		Archibald E G	26,479	291	Bakewell G A	6,976	
Alexander D	22,397	25	Archibald P M	29,470	590	Bakuska B N	3,906	
Alexander J S	29,430	94	Archinuk M D	16,987		Bal J	9,435	
Alexander R R C	25,815	173	Arduini J A	9,320	550	Balanow B	16,017	251
Alfstad G M	3,195		Arkininstall C M	12,579		Balaski A K	40,162	720
Alger J	9,034		Arkles P J	18,273		Balch S E	9,174	
Alger M	4,826		Arkun H N	41,998	493	Balderston M B	26,940	1,406
Allan D M	24,346		Arli G E	24,167	120	Balding M E	17,110	
Allan G W	26,711	35	Arnitt D M	47,956	3,570	Balding R L	1,900	
Allan M	11,245		Armitage J S	29,851	402	Baldwin B M	12,511	
Allen C S	14,045	76	Armitage R B	25,256	491	Baldwin D B	22,068	286
Allen D M	19,638	941	Armedier H	27,631	737	Baldwin L L	24,888	644
Allen G P	6,528		Armedier W R	8,553		Baliko W	4,482	328
Allen J A	2,170		Armstrong E J	25,094	179	Ballam D	7,436	
Allen J L	13,252		Armstrong H A	18,829		Ballard G	6,240	
Allen L A	17,296		Armstrong J	3,308		Bambrough J B	3,606	
Allen M R B	18,852	290	Armstrong S	17,270		Bancroft B G	11,668	352
Allen R C	21,189	12	Arnett B L	17,412		Bancroft H G	9,233	
Allen R R	182		Arnett B R E	4,947		Banford B J	24,720	439
Allin B L	20,303	172	Arnett K E	48,250	1,074	Banky J J	15,770	132
Allin D	7,336	102	Arnold J D	4,063		Banner A	30,319	1,416
Allin G B	42,083	2,101	Arnold S L	4,767		Banting B L K	15,741	121
Allison G W	18,590		Aronson D	8,267	35	Bara I	4,389	
Allison J V	4,931	758	Aronson I E	24,590	77	Barager E	12,829	
Allison L	7,722	661	Arscott J M	6,849	239	Baragon G J	6,170	
Almond J S	20,572		Arsenault G	20,754	266	Barauskas A P	33,025	1,010
Almond J T	26,070		Arseneau R	22,985	96	Barbeau R H	6,528	
Alpaugh R L	25,354	14	Ashbee D P	27,840	2,501	Barber A G	5,784	
Alpin D	16,428		Ashdown J L	6,195	1,946	Barber C S	1,690	
Alpaugh R P	33		Ashe M	22,821	1,015	Barber F J	25,483	80
Amanovich A	6,946		Ashe S	6,378		Barber H W	26,237	191
Ambach M G	29,417	76	Ashe S M	13,964	21	Barber N	17,412	
Amberson A	821		Asher D B	31,496	543	Barbour D L	17,596	
Amies B D	12,452	102	Ashton D B	35,901	816	Barclay B L	17,692	12
Ammonson D A	49,154	239	Askew G	16,763		Barclay D A	30,042	737
Amos E	11,505	1,699	Aspinall J	28,774	43	Bardon P L	18,203	35
Amos E A	9,243		Aten W J	31,123	1,019	Barge D H	9,767	
Amos F E	11,973	1,972	Athay E J	24,749	1,217	Barge V H	37,346	4,413
Anders K T	34,097	2,044	Atherton B	27,654	156	Barker C D	4,868	191
Andersen L	15,404		Atherton L P	39,820	101	Barker D K	24,988	132
Andersen L E	28,584		Atkins A J	5,092	7	Barker G A	23,903	194
Andersen S A	27,622	1,242	Atkins B A	22,481		Barker J M	5,097	
Andersen A D	31,608	5,205	Atkins N R	20,601		Barker P R	41,496	3,196
Andersen B E	6,651	266	Atkinson J R	34,542	39	Barker S E	23,927	41
Andersen C B	23,641	3,267	Atkinson M L	5,523		Burks R H	21,623	
Andersen C L	24,650		Atkinson V I	3,345		Barnard R D	27,618	118
Andersen D E	29,915	3,657	Attorp J L	5,465		Barnes D	8,693	

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Barnes D.H.	16,301	77	Bellamy T.J.	17,090		Bloch C.D.	1,913	
Barnes J.	3,341		Bellmond C.N.	37,493	2,775	Bloch D.L.	19,037	1,107
Barnes J.A.	28,673	67	Bellows G.P.	3,790		Blocha E.E.	6,963	
Barnes J.M.	17,564	360	Bellwood R.	2,762		Blom F.W.	25,661	
Barnes R.L.	20,645	799	Bencher E.	16,983		Blom K.	28,966	65
Barnes S.	9,842		Bender M.R.	11,470		Blom K.	32,789	1,115
Barnes S.A.	7,139		Bendick J.R.	30,718		Blom T.	38,777	7,098
Baron-Toulou M.	4,379	18	Benedek M.	10,614	350	Bloomfield R.A.	7,046	
Barrett B.L.	29,429	1,052	Benedetti V.L.	6,776		Blouin E.M.	13,338	
Barreau B.M.	9,452		Bencke E.	7,330		Bluck C.M.	9,753	
Barrett M.	17,778		Bencke G.R.	19,965	316	Bhett W.R.	5,930	
Barrett R.J.	39,066	1,057	Bennett A.M.	802		Blume C.A.	15,018	
Barrie R.	16,290		Bennett B.J.	28,691		Blyth M.S.	31,675	2,560
Barron D.W.	27,197	358	Bennett D.L.	2,009		Blyth N.G.	25,888	
Barron P.M.	29,079		Bennett R.D.	43,946	6,452	Bob B.	17,451	
Barron W.D.	21,463	47	Benskin H.J.	47,659	2,568	Bob A.C.	22,974	
Bartlett K.J.	26,024	4,541	Benson B.M.	4,475	32	Bock S.R.	17,364	14
Bartlett R.L.	4,002		Benson C.A.	11,469	216	Bodell M.M.	3,336	
Barton R.	2,089		Benson R.A.	30,415	444	Bodnaruk R.N.	23,012	3,379
Barton S.L.	22,313		Berard D.K.	23,487	19	Bodungen H.M.	16,117	
Bartram V.C.	34,929	1,517	Berard R.K.	35,249	944	Boe M.	16,640	45
Bartsch D.G.	6,709	800	Bereska L.J.	3,470		Boerma P.	19,480	
Barr J.K.	16,131		Bereti R.J.	837		Boersma H.	22,400	
Basaraba E.M.	20,893	748	Berg P.	8,055		Boichat P.E.	23,856	1,598
Basaraba M.H.	18,986	837	Berg W.E.	29,417	1,690	Boldt M.A.	9,959	
Bashor N.E.	9,157	2,030	Bergen A.J.	24,855	87	Bolha E.M.	19,684	7
Bassett K.E.	14,282	7	Bergen M.R.	1,513		Bolster R.J.	3,548	
Bastock B.E.	28,694	1,326	Bergen S.	8,419		Bon D.T.	20,785	
Bastow G.C.	14,288	967	Bergerud W.A.	25,106	46	Bonar K.	16,297	
Bater R.H.	9,506	42	Berkey G.W.	30,388	1,023	Bond A.K.	25,511	
Bates A.C.S.	3,877	50	Berkey S.E.	17,495		Bond G.L.	26,588	63
Bates S.W.	23,117		Berrigan L.	3,236		Bondar B.G.	30,592	265
Bath W.J.	46,441	173	Berry J.L.	23,959		Bone L.R.	27,645	69
Batty M.D.	1,792		Berryman M.R.	24,178		Bonfonti J.A.	27,588	508
Bauer P.	6,520	1,769	Bertelsen G.W.	3,157	46	Bonin M.T.	16,634	
Baumeister R.	9,070		Bertram G.D.	35,609	871	Bonthous M.	13,770	
Bayer T.E.	26,892	2,648	Berube E.L.	10,128		Boon I.	538	
Bayles R.M.	11,518		Berukoff E.N.	27,216	658	Booth C.	26,631	
Bayliss P.M.E.	6,556		Berukoff P.P.	25,111	21	Booth D.	11,017	
Bazil D.A.	17,820		Besselt W.	511		Booth J.E.	23,261	
Beadle E.J.	37,749	2,403	Best L.M.	16,768	284	Booth T.R.	5,204	57
Beale J.D.	25,818	2,670	Best M.D.	23,451	43	Boothman T.	29,828	748
Beals R.A.	29,298	47	Beston M.S.	30,266	1,194	Borg R.J.	3,206	
Beaman J.H.	28,141	7,093	Belems E.P.	14,539	91	Borkes K.	3,533	
Beard W.H.	21,717	115	Belems E.P.	76		Borkovic D.C.	21,289	
Beasley R.J.	42,400	115	Beth M.R.	4,583		Born A.	8,064	109
Beaton D.N.	29,255	1,790	Bethel C.L.	11,342	14	Borne M.	17,689	
Beaton J.	17,220	153	Beuzzi C.C.	9,313	629	Borrett R.H.	5,619	82
Beattie D.E.	26,804	462	Beugling R.F.	25,520	25	Borstel G.W.	19,630	
Beattie L.D.	7,549		Bevan R.	19,011		Bos F.A.	20,024	
Beatty J.W.	6,210		Bianco R.J.	12,211		Bosley F.W.	30,443	
Beauchemin D.	3,969		Bifano J.	20,522		Boss J.	4,970	32
Beaudry G.W.	25,041	911	Bige Z.	42,728	1,146	Botten D.A.	26,159	220
Beaulieu C.	8,774	34	Bickert J.A.	59,121	11,883	Bottrell C.E.	23,278	
Beaulieu M.	9,685		Bilek R.	22,583	1,504	Botters J.W.	9,183	690
Bebbington H.	1,150		Biljan S.J.E.	3,973		Bouchard E.A.	38,382	534
Beccelacore D.M.	5,760		Biller R.D.	24,780	503	Bouchard M.	8,831	384
Bechtel M.W.	5,855	25	Billings B.P.	12,335		Bouchard T.A.	1,234	
Beck B.D.	17,221	19	Billington M.L.	1,294		Boucher J.E.	22,513	203
Beck C.	28,638	1,661	Bilson J.E.	27,943		Boucher R.S.	4,892	
Beck E.C.	18,666	7	Biluk S.L.	17,642	7	Boucher W.J.	30,050	4,578
Beck P.J.	9,298	29	Binder W.D.	35,539	2,678	Boudreau E.J.	21,441	626
Beck P.W.	20,979		Binette M.A.	166		Boudreau M.	3,998	
Beck R.	24,865		Birch L.E.	32,196	2,632	Boudreau W.V.	43,843	3,222
Beck R.M.	33,779	437	Bird K.	5,685		Boulter D.A.	6,521	100
Beck R.W.	28,387		Bird T.	20,956		Boulton S.	21,873	82
Becker A.E.	34,278	1,572	Birt B.E.	7,757		Bourcel L.	23,211	623
Beckett D.A.E.	27,705	246	Birzins P.	32,557	979	Bourdon G.P.	36,433	1,240
Bedard B.N.	22,583		Bishke R.	22,112	2,989	Bourdon R.J.	23,169	
Bedell J.G.	28,010		Bishop H.A.	21,128	661	Boutiller D.M.	15,945	
Bedford J.E.	1,186		Bishop P.L.	29,904	175	Boutiller J.A.	36,149	
Bedingfield B.W.	27,648	2,140	Bishop W.R.	22,309		Boutiller S.J.	13,617	
Beertema P.P.	9,846		Bisiak S.L.	2,567		Bowden-Green R.E.C.	29,417	786
Begg D.G.	25,526		Bitterlich U.	30,118	562	Bowden J.M.	4,214	
Beggs T.A.	26,024	2,344	Bjorklund E.C.	32,992	3,269	Bowden K.J.	17,897	
Beggs E.J.	22,704	144	Black D.K.	16,533		Bowden R.L.	11,031	
Belby G.W.	22,583	116	Black J.S.	11,884	21	Bowden W.S.	32,370	690
Belender D.S.	29,086	1,110	Black L.E.	2,894		Bowen B.A.	6,660	84
Beinhauer F.W.	30,353	1,461	Black M.A.	8,707		Bowen K.R.	22,912	
Beintema B.	3,225		Blackburn D.A.	8,024	1,165	Bower A.P.	12,657	1,918
Beise D.	15,982	289	Blackburn R.F.	37,948	1,127	Bower G.A.	23,093	757
Bejcar P.E.	22,531		Blackmon D.F.	29,296		Bowie G.I.	39,641	3,976
Bekkema D.L.	18,829		Blackstock D.H.	38,382	29	Bowler A.G.	19,132	
Bekker P.J.	28,857	3,349	Blackstock L.D.	22,027		Bowly D.B.	14,881	
Belanger K.F.	2,968		Blackstock P.L.	16,120		Bowman D.C.	2,296	714
Belik K.W.	50,252	3,203	Blagborne K.K.	26,532		Bowman M.A.	20,049	37
Beliveau C.D.	28,488	846	Blagdon S.P.	19,825		Bowlin C.J.	8,258	
Bel B.R.	9,282		Blair K.	529		Bowlin L.	6,219	
Bel C.E.	9,000		Blair L.A.	22,319	95	Bowlin N.P.	24,925	444
Bel D.	4,240		Blais D.	22,046		Box J.R.	33,571	149
Bel G.J.	29,305	588	Blais T.M.	3,617		Boxeur M.	18,247	371
Bel H.A.	25,271	91	Blake M.P.	38,883	1,363	Boyd G.R.	20,928	
Bel K.J.	5,419		Blanc J.A.	8,767		Boyd J.A.	18,299	256
Bel L.O.	25,973		Blanc R.	12,225		Boyd K.	7,252	223
Bel P.A.	33,784	354	Blashill W.A.	5,105	1,471	Boyd H.R.	26,107	1,059
Bel R.H.	17,890	91	Blaschford S.L.	5,179		Boyd S.R.	1,773	
Bel R.J.	30,587	1,184	Bligh G.I.	20,007		Boyetcho J.	22,843	3,147

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 55

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Boyetchko R C	25,133		Brown D E	23,754	1,179	Bux M Z	20,781	
Boyko C D	1,376		Brown D P	24,525		Buxton J	261	
Boysen L E	3,250		Brown E	2,505		Bye B R	25,095	
Braam R	15,103	1,679	Brown E A	22,960		Bye W S	3,258	
Brackett H E	14,321		Brown E C	25,885		Byers D F	23,319	503
Bradatsch H	42,742	27	Brown G R	887		Byrd S G	12,996	19
Bradford R I	18,258		Brown I D	38,777	243	Byron K J	19,790	
Bradley A W	36,841	270	Brown I W	19,197		Cadron C M L	4,035	278
Bradley D K	29,318	2,884	Brown J R	10,125		Can D L	1,978	
Bradley G D	24,387	48	Brown J S	18,299	249	Cairns I	24,366	
Bradley J B	32,724	5,546	Brown K L	22,896	138	Cairns S M	14,652	
Bradley R J	28,770		Brown L A	998		Cassie D J	3,459	
Bradshaw A	251		Brown M	16,466		Calam C I	7,723	
Bradshaw C M	23,258		Brown M A	15,409		Calder C J	42,354	
Bradshaw M W	11,450	228	Brown R G	46,987	6,152	Calder D C	9,772	
Brady C R	25,887	1,386	Brown S J	23,733		Caldicot N	30,731	934
Brady M A	3,252		Brown S L	572		Caldow R T	20,848	553
Brahniuk F	41,931	467	Brown W B	42,484	2,837	Caldwell B J	31,672	5,810
Brahniuk K G	32,613	799	Brown W C	26,776	646	Calhoun T A	22,886	63
Braithwaite K S	38,133		Browne G H	40,690	222	Calver L	17,520	
Bramhill D K	1,794	25	Browne G L	229		Calverley E D	3,131	7
Brand D L	11,913	64	Browne R	8,827		Camenzind B	32,880	527
Brand D R	26,024	378	Brownlee R	16,791		Cameron A B	28,475	46
Brander J R	22,875	1,307	Brownsey H L	3,266		Cameron A B	44,254	2,688
Brandler C I	7,882		Brownstky B P	4,024		Cameron H A	3,078	
Brandler V E	6,073		Brubaker R K	29,421	3,256	Cameron J R	30,865	230
Branscombe J	2,601		Brubaker D A	24,680		Cameron J E	7,038	
Brantall R O	5,535		Bruce G A	20,059	14	Cameron P L	17,931	307
Brash W E	43,566	605	Bruckner C S	21,202	292	Campbell B R	21,576	87
Brash W R	6,800	133	Bruckner G	22,102	7	Campbell D A	24,156	219
Brasnett H M	9,607		Bruhm M J	41,749	2,509	Campbell D A H	36,457	647
Bratt M E	24,631		Brunelle O	21,914		Campbell D C	18,289	122
Bratton W	27,825	3,990	Bryan R H	7,420	162	Campbell D S	42,010	95
Braulin R R	23,117	415	Bryan R	3,134		Campbell F O	8,880	
Braumand E M	6,691		Bryant V L	14,456		Campbell G G	20,626	186
Braumand T F	22,275	1,412	Brzezynski D A	16,237		Campbell G R	24,280	62
Braumberger P J	23,117		Buchanan C M	23,927	166	Campbell G L	5,368	
Braun S M	18,299		Buchanan G H	20,086		Campbell J	91	
Braz J	36,675	3,274	Buchmuller E S	17,995		Campbell J G	24,053	161
Brazier A L	37,338	3,781	Buchynski M E	19,158		Campbell K L	4,439	1,824
Bredl P L	12,020		Buck D	1,707		Campbell N C	4,555	167
Bregg R	2,612		Buckle R P	8,253	319	Campbell N J	4,212	
Bregg R W	25,624	2,696	Buckmaster M M	17,538	167	Campbell R A	43,842	5,548
Breitenbach A F	5,112		Buck S E	21,359		Campbell R L	22,504	154
Brekke K L	5,602		Budden A T	10,465		Campbell R V	3,345	
Brennen B R	18,484		Bueckert J	15		Campbell S L	4,036	
Bresser M N	7,509		Buffett H G	27,427	1,980	Campbell T M	18,626	
Bretton S P	5,945		Buffington J R B	29,137	1,105	Campese S V	28,797	74
Brett C P	47,659	152	Buhlinger H K	26,336	128	Campion R A	3,557	
Brewer K N	21,252	270	Buirs M J C	15,714	371	Cane J T	15,749	
Brewer S A	1,980	200	Buis D M	8,506	26	Cansfield M J	5,177	
Brewis D W	41,198	4,835	Buis G D	20,527		Canuel N A E	22,174	
Brewster G M	20,199	162	Bull S	19,132		Capen J A	535	
Brewster K J	23,400	25	Bullen D S	18,682		Capling S J	31,779	959
Brick R A	31,060	1,450	Bullen J G	50,139	3,090	Capnerhurst K D	6,541	
Bridge D E	9,215		Bullis D C	24,059		Capostinsky L M	14,575	
Bridges G	9,136	46	Burdett A N	37,815	1,848	Capron D B	19,143	
Bridgewater G F	1,903		Burdge J D	34,494	4,622	Carey L D	22,284	
Bridgman W A	23,826	51	Burdikin I J	8,432		Carey M A	7,594	
Briggman B	1,946		Burdikin R G	23,964	168	Carle R A	23,798	99
Biggs G C	34,024		Burgess D J	25,442	79	Charles F	1,887	
Brindlamour L B	66		Burgess F R	13,325		Carlson J A	1,996	278
Brindle R J	12,642	756	Burgess J M	19,890	168	Carlson M A	47,543	964
Brinkac J	29,401	14	Burk P V	23,084	154	Carlson M R	37,896	5,496
Brinnen W J	38,974	4,679	Burkinshaw W D	24,401	239	Carlson P A	3,131	
Brisbin B	3,330		Burkinshaw W	23,105		Carmichael D H	6,943	
Bristol W P	27,224	1,234	Burleigh D	1,811		Carmichael I D	22,752	
Britnell A A	37,264	626	Burnett K G	26,359	1,143	Carmichael P	506	
Britt I J	30,224	1,747	Burnett W D	19,630	14	Carole A J	22,265	2,260
Britton P E	20,129	2,058	Burns A M	15,639	288	Carpenter D B	37,208	684
Brittons B T	20,818		Burns G M	21,136	1,468	Carr S J	8,692	
Brkich N	23,215	549	Burns P S	13,832		Carr W S	48,419	76
Broadbent V M	4,926		Burrell R W	37,764	718	Carradice J H	48,089	4,165
Broach V	9,365		Burn D	6,770		Carson D W	28,079	134
Broach V G	9,192		Burnill G A	5,638		Carter A T	18,166	85
Brochu D A	9,227		Burrows I R	37,950		Carter C A	22,394	
Brochu F A	19,191	958	Burrows J A	32,221	903	Carter D M	19,992	
Brock D A	36,182	291	Burt N A	14,421		Carter M	2,644	
Brock J R M	46,808	5,336	Burton A	20,944		Carter R P	26,266	
Brockley R P	32,562	5,492	Burton I C E	1,811		Carter T A G	23,931	3,903
Brook W N	33,421		Burton K A	25,839		Carter V	18,488	
Brooke D F	44,230	1,985	Burton T W	33,142	4,933	Cartwright A M	6,279	
Brookes B J	10,178	42	Bush K J	24,311		Cartwright C M	2,689	
Brookes J D	768		Bush L E	23,780		Cartwright C V	5,050	1,729
Brookes J D	1,815		Bussell C	21,798		Cartwright E M	17,083	
Brookes W	11,855		Bustard J E	6,603	1,896	Cartwright G M	2,940	807
Brooks C R	5,049	328	Buston M	8,446		Casson J P	28,405	
Brooks R D	15,730		Buswell R A	1,482		Cassidy W P	28,787	3,432
Brooks T	12,600		Butchart K L	1,481		Cassino C	17,489	
Brooks V B	4,034		Butcher S R	141		Castley P K	26,067	1,287
Brooker K A	19,296	290	Butcher D J	6,355		Catchpole D F	22,843	
Browell A B L	14,001	65	Butcher J D	26,548	343	Catchpole L M	535	
Brower B C	8,805		Butler D M	24,531	308			
Brown B	29,515	169	Butler J A	5,190				
Brown B L	17,609		Buttle L	3,806				
Brown C D	22,284	515	Butts B M	17,671				
Brown D	14,563	1,384	Butts G	26,111	388			

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Catt C W	23,117		Clarke L J	1,568		Corlazzoli D D	17,335	
Cattaneach M W	25,681	1,476	Clarke P D	22,178		Cormack M	6,233	
Catto R B	26,184		Clarke P W	47,014	3,313	Cornor G W	16,796	49
Caughlin D N	24,921		Clarke W R	15,216	536	Cornor R H	25,644	1,768
Cavell C	1,438		Clay I R	24,516		Cornwallis-Bate V	46,071	4,796
Cawley K A	20,138	909	Clay K W	9,172		Corral I	25,920	183
Cawston G A	24,184	1,283	Clayton B	23,646		Corregan B R	23,102	
Cawston J	10,489	286	Clayton D J	10,819		Corrigan S G	18,641	357
Cawte J	16,440	1,254	Clayton R	3,596		Corson T E	21,813	82
Chadderton C	26,756	1,625	Clearwater D N	13,530		Cosens A G	9,511	
Chadsey R E	447		Cleaver M G	27,925	77	Cotini A B	24,275	
Chalfour A	22,032	1,679	Clegg S M	4,063		Cotton M	8,971	
Chalk W J	24,763		Cleland F E	26,817	4,126	Cotton R E	2,515	
Challenger R J	23,782	3,309	Cleland L A	13,253		Couke S J	43,238	1,842
Chamberlain M	18,378	146	Clement C J E	4,464	1,230	Coulter M I	16,488	
Chamberlain T	6,238		Clement W T	12,123	453	Coulton J F	22,914	59
Chamberland J A	14,361	285	Clermont H A	1,522		Coupe R A	26,779	
Chamberlayne M	1,776		Clevette R E	38,382	1,045	Courson D E	30,328	3,625
Chambers D C	16,311		Clifford D M	3,293		Court R A	16,606	615
Chambers D D	19,205		Clifford R L	2,989		Courtin P J	34,303	271
Chambers J M	15,942		Clifford W D	22,060		Cousens G C R	23,942	6,670
Chambers R A	4,716		Clough P	667		Coutts C N	15,094	84
Chan G	27,828		Clouston R W	29,384	19	Couture L F	11,777	
Chan G L C	24,178		Clouthier D I	12,410	232	Cowan B	27,151	5,753
Chan K H	22,835	129	Clouthier R	1,765		Cowan C A	1,738	
Chantler C W	26,485	107	Clyde R A	25,523	74	Coward G	32,438	303
Chapin W A	5,573		Coates H G	25,980	188	Cowden J	17,280	
Chapman G W	30,423	531	Coates J M	24,487		Cowman R A	20,028	317
Chapman J G	30,340	89	Coates K D	17,200	1,400	Cox B F	39,767	
Chappell D	25,462		Coburn D	23,938	762	Cox J R	52,376	3,885
Chard R L	4,359		Cocciolo F F	1,633		Cox K W	25,286	561
Charles W T	27,300	114	Cody D R	10,853		Cox L G	4,621	6
Charlie A	4,166	1,786	Coe D H	623		Cox P	7,686	
Charpentier P J	24,710		Coffey D B	33,582	39	Cox R G	22,819	
Charters M A	4,460		Coffey D P	11,854		Cox S J	37,950	2,171
Chartier G P	11,066		Cohen D	23,782	123	Coxens R D	1,285	
Chartrand S	335		Cohen P A	25,422		Craig R	2,488	
Chaston L	2,078		Cole E R	24,253	41	Craig S	30,837	444
Charfield C V	21,339	1,503	Cole H	8,789		Cramer L T	18,728	
Chauhan A W	20,127	59	Colebank B	1,811		Cramer M E	9,616	
Chaykowski L	17,221	24	Colebank D	4,560		Crandall E M	17,757	
Cheek G K	26,715	391	Colebank S P	7,374		Crane A H	24,240	44
Cheek M	4,585		Coleman E	15,673	50	Crane R M	17,930	
Cheesbrough W	27,115	106	Coles J M	22,999	131	Craven B B	24,060	495
Cheeseman W	7,098	266	Collard K G	1,335		Crawford B A	24,821	
Cheng G E	19,624		Collard M N	30,118	115	Crawford J M	9,396	
Cheng J D	44,385	2,517	Colley L F M	1,690		Crawford J R	26,211	
Cherry M L	22,833	619	Collier M	3,299	70	Creed G	16,677	
Chester P W	20,730		Collinge M D	27,932	4,971	Creelman S A	9,663	
Childs R W	26,151	513	Collingswood K A	34,438		Cripps D	23,208	
Chinnock T J	8,782		Collins A E	28,577	192	Cripps J C	14,548	
Chmely V	17,318	397	Collins B G	37,849	278	Crisp C P	29,290	840
Choboter J L	3,828		Collins G L	8,602		Cristofoli K	16,743	34
Chorney R J	10,691		Collins L	4,540		Crobie E A	9,756	
Chow F J	1,793	7	Collins R C	21,157	12	Crookes E	30,652	80
Chow S C	15,397		Colquhoun I	13,720		Crooks J D	11,273	
Christensen J L	23,053	937	Colter M A	5,306	1,825	Crooks J G	26,266	426
Christian H S	19,165		Colton H W	23,360		Crosby I G	29,133	3,193
Christian M L	8,447	28	Colton P N	7,698	29	Crosina J A	17,378	60
Christian M L	17,425		Comau G R	24,271	7,031	Crosina J M	17,425	351
Christiansen J P	741		Commandeur G E	36,574		Croskery S	841	
Christianson D	2,006		Commandeur J A	5,247		Cross A N	28,927	
Christianson O J	19,519		Coney M G	34,536	3,148	Cross M G	4,720	
Chrysler S L	5,025		Conibear C D	6,402		Crossley D W	31,358	1,396
Chuang A	4,683	2,358	Conklin M J	13,275		Crover J D	41,756	682
Chudyk A L C	18,190		Connolly G H	14,395		Crowder T J	24,487	806
Chung W L	22,345		Connolly D	22,134		Crown M	41,038	2,415
Churchill G R	4,014		Connolly G S	33,271	83	Croy O C	2,303	
Churchill M L	23,273		Connor M J	32,421	252	Cruikshank J G	4,797	1,981
Chutskoff M A	18,877		Connors C M	16,132	19	Csizmadia B P	2,986	
Chwelos C M	13,698		Conrad L E	18,509	83	Csizmadia L N	2,289	
Cinar S Z	43,371	1,910	Conrad R A	30,150	4,325	Cudmore M B	7,234	
Cinnamon D	24,865	574	Conroy R N	8,338	1,195	Cullen L M	22,282	840
Claperton D R	34,530	123	Cook A M R	23,795	108	Cullen R J	59,327	2,501
Clark D A M	31,210	975	Cook H M	22,339		Cullis L E	1,131	
Clark D L	31,942	862	Cook M H	15,010		Cullum B A	28,745	512
Clark G L	18,488	14	Cook S	537		Cumberland M A	18,299	
Clark H A	29,785	44	Cook S L	1,813		Cumming W D	22,937	2,670
Clark J M	7,913		Cook W R	32,007	1,600	Cummings A M	3,153	
Clark K	30,033	74	Cooke A E	16,101	476	Cummings A M	16,228	
Clark M B	12,219	4	Coomes D	3,250	25	Cummings B A	3,192	
Clark N A	18,954		Coombs C A	40,400	2,764	Cummings C H	10,558	
Clark N L	18,322	252	Cooney A L	16,969		Cummings D C	31,805	69
Clark R E	26,094	1,558	Cooper G W	34,863	50	Cunliffe E G	8,600	165
Clark R G	38,777	1,895	Cooper I J	2,762		Cunningham J G	27,638	70
Clark S A	1,381		Cooper P	3,842		Cunningham K G	22,318	
Clark T J	2,794		Cooper S R	123		Cunningham N J	23,910	87
Clarke C	23,117	2,535	Cooper T J	29,527	25	Cunliffe E G	28,609	4,269
Clarke C	20,589		Cooper W H	39,692	155	Curston C R	3,705	189
Clarke D M	9,724		Copeman P	24,130	7	Curnow S M	4,369	
Clarke G	26,076	1,509	Copley R O	30,705	2,632	Curran B M	9,086	
Clarke L I	2,099		Copley S S	21,278		Curran M J	8,938	1,074
			Copperthwaite M R	4,104		Currell R J	26,103	1,393
			Corbett P J	12,218		Currie B J	27,768	3,374
			Corbin C	923		Currie D A	37,825	
			Corck E W	23,117				

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Currie J A	29,884	2,733	De-Nato R	26,762	
Currie J S	26,735		De-Vries C	23,010	
Currie S	16,493		Deakins G N	5,133	
Curry B P	15,163		Dean Alan D	3,579	
Cursons P L	17,994	1,716	Dean J W	19,539	
Custance B L	45,834	1,858	Dean N	21,689	181
Custeau L	3,099		Dean P W	37,867	437
Cuthbert J R D	57,045	5,388	Dearing J C	29,363	1,517
Cuthbert R J	14,668		Deboer C A	3,675	
Cutler S A	761		Deboer E	3,622	
Czar P	23,855	7	Deboer R J	30,430	255
Czar R	659		Deboo R F	47,700	9,915
Czillinger-Horvath E	43,402	98	Decalvares M J	20,177	1,075
Dac M	117		Deedood J E	20,024	85
Dahl G R	688		Deedoseo A	19,630	
Dahl S L	20,866		Deegan D	1,352	
Dahlie M W	11,828		Degraff A H	46,099	1,429
Daintith N	24,721	198	Dehaan H	3,933	166
Dakers M J	20,036	164	Dehart D E	43,151	4,715
Dakin T V	4,076		Dehart S L	16,628	
Dakin V E	19,378		Dekker A J	21,684	103
Dale F	6,820		Delange S E	11,590	159
Dale J R	19,941		Delarge J J	34,511	1,154
Dale S J	2,468		Delarentis C	8,303	
Dalglish L	12,577		Delay J P	31,380	444
Dalin T K	29,647		Deleener G G	3,390	
Damjanac M	22,619		Deleuw P E	4,967	
Danbrook L S	125		Delisle F F	27,904	85
Danchuk D	1,870		Delong C	23,445	224
Danchuk K D	25,015		Delong H B	22,073	100
Danforth H A	20,024		Delong L E	12,641	
Dangerfield J A	51,993	7,070	Demelt S	9,689	
Danielson T	26,567	1,047	Demers C G	1,790	
Danjou B N	27,898	3,264	Demers D J	708	
Dantzer A P	1,832		Demeulemeester F	708	
Danyluk S	840		Denisoff S J	24,170	496
Darcus R J	27,359	1,843	Denman E E	6,484	
Dardano S	16,256		Dennill C M	16,810	
Darnell P	3,611		Denslow B A	21,572	
Darychuk G M	41,496	1,588	Dent D L	21,806	
Davey R J	22,501		Denton B F	8,771	213
David J E	10,206		Depka C	3,186	
Davidson A L	18,488	1,102	Depka W	3,098	
Davidson D L	18,667		Derish L	3,499	
Davidson E J	30,990	649	Derksen F E	3,760	
Davidson G A	3,449		Derocher A E	7,227	851
Davidson K	3,127		Derouin E G	1,773	
Davidson K C	3,245	257	Deschambault C M	6,961	
Davidson L	17,108		Desjardins B	17,435	315
Davidson M W	24,056		Desnoyers E A	31,842	443
Davidson P N	17,528		Detting B E	1,773	
Davidson S H	8,181	623	Deuling J A	15,144	
Davidson W F	32,376	342	Deuling T	2,976	
Davies B	7,709	182	Devia C G	18,841	705
Davies B	6,599	167	Dewis G	10,496	
Davies E	15,670		Dewynter N D	37,070	989
Davies J C	28,235	1,436	Dey R W	1,951	
Davies K	23,477	248	Dhalwal S K	2,825	
Davies K M	35,359	367	Dhalwal V	1,600	
Davies L F	121		Dhillon M	2,736	
Davies S L	4,214		Dhut S	9,974	
Davies S M	3,538		Di Iorio M	9,750	
Devignon J E	29,651	6,721	Di-Stefano Y	3,147	
Davis A	24,337		Dice R W	23,491	250
Davis C	4,200		Dick J K	5,557	2,098
Davis D J	27,324	14	Dick S Y	1,490	
Davis D L	19,040	126	Dickinson J A	5,078	1,430
Davis G	31,336		Dickinson R D	4,063	
Davis G G	3,808		Dickout P	1,572	
Davis G W	29,614	1,036	Dickson K J	6,493	
Davis I H	36,373	4,493	Dietterle S	2,552	
Davis J A	24,470	103	Diggle P K	41,398	2,094
Davis K	229		Dillibaugh J M	6,729	
Davis K R	28,239	200	Dingwall A E	1,512	
Davis P D	20,875	63	Dingwall S L	20,024	321
Davis P G	24,138	86	Dinsmore L T	4,826	
Davis P M	7,427		Dionne D M	23,117	25
Davis R	3,315		Diprose R S	23,560	292
Davis R H	33,155	2,675	Ditner M	4,739	
Davis R L	26,834		Dittaro M F	5,627	746
Davis S W	46,179	479	Dittaro M F	27,286	39
Davis W C	3,273		Dixon C A	20,422	
Davison K	18,360	185	Dixon G	2,059	
Dawe M A	1,551		Dixon G J	24,112	
Dawson H	22,133		Dobbs W D	20,387	
Dawson R J	12,528	50	Dobell C R	10,946	
Day C	2,497		Dobell L A	7,512	
Day J E	5,538		Doberstein H A	38,777	633
Day T L	23,117		Dobie L E I	7,431	
Day W R	18,263	105	Dodd G F	48,813	2,561
De Lange E	2,241		Dodd M J	27,619	2,120
De Lae I A	962		Dodd R A	27,462	2,683
De Vita C	2,100		Dodge M R	33,624	717
De Vita C G	15,079	5,434	Dodge S J	23,887	32
De-Keyzer D			Doering B	1,593	
			Doerksen B L	25,431	
			Doerksen D B	46,836	2,447
			Doerksen H G	49,997	6,516
			Doerksen J	4,405	
			Doerksen R	6,045	
			Doerksen V J	39,173	746
			Doherty F V	19,736	
			Doi G M	43,894	1,287
			Dodge D	37,623	711
			Doig D J	31,636	4,668
			Doiron B A	27,027	150
			Doiron G B	22,773	1,167
			Doke A L	5,014	
			Doknick J L	7,213	
			Dolling M J	22,693	1,300
			Dolman G G	5,665	
			Dominy R S	24,306	221
			Domonkos I A	12,384	
			Donahue E J	28,860	1,464
			Donaldson M	17,937	
			Donnelly C	23,467	
			Donnelly J W T	29,255	
			Donnelly R W	34,890	666
			Dornfield I M	6,533	
			Dosch M	18,527	7
			Dosenberger L	19,794	1,330
			Dosenberger L J	16,953	
			Dosenberger S M A	16,529	
			Doubinin A	23,131	210
			Doubt C A	4,964	
			Doubt J	29,093	3,301
			Doucette D	9,753	
			Dougall W S	25,626	394
			Dougan P R	17,834	443
			Dougherty A W	26,220	
			Douglas I S	4,635	
			Douglas W A	21,877	70
			Dowdle K E	7,911	
			Dowles J	3,026	582
			Dove V S	44,372	1,154
			Dow D W	30,874	7,209
			Dow G G	25,737	28
			Dow S P	22,455	
			Dow W I	24,751	
			Dowling K W	36,913	1,583
			Dowdell A W	19,024	
			Dowles W H	32,124	1,814
			Dowen D A	7,985	
			Downes J B	21,182	
			Downie B D	52,515	8,060
			Downing W J	6,026	
			Downs N	27,689	3,038
			Downs P H	31,947	425
			Doyle B A	18,153	
			Doyle C S	1,811	
			Doyle K A L	13,942	61
			Doyle K G	7,251	
			Doyle M P	9,891	
			Drage G M	35,465	122
			Drage H W	39,767	269
			Drage J D	11,710	56
			Drake N F	5,497	
			Drake R C	24,622	557
			Draper C B	23,222	4,677
			Draper D A	40,590	2,716
			Draper W D	25,019	305
			Dreger L A	28,166	1,393
			Dreger W	3,803	
			Dresler J A	24,989	119
			Dresser D A	10,012	
			Drew C	6,222	
			Drew F H	7,471	
			Drew R A	40,302	871
			Drew S L	5,302	287
			Driedger K A	38,604	2,598
			Drinkwater	28,203	146
			Driver R K	27,780	
			Drocholl K	24,502	
			Drolet L A	9,573	
			Drummond R W	35,074	
			Dryden D	370	
			Dube M C	7,624	57
			Dubois T F	30,741	1,842
			Ducklow J A	8,402	383
			Duff-Tyler G	10,275	46
			Duffels L J	28,344	263
			Duffy A M	16,061	
			Duke G E	24,494	
			Dumas F N	25,198	1,207
			Dumas M G	23,823	61
			Dunbar W	28,661	22
			Duncan J	17,036	
			Dunkley R H	42,473	302
			Dunleavy M J	26,269	702
			Dunlop J	21,897	172
			Dunlop J P	37,406	1,603
			Dunn D I F	10,470	
			Dunn M J	2,246	85
			Dunson D J	26,280	287

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Dunsmore B.....	23,931	53	England R W.....	18,546	28	Fenton G M.....	44,403	1,140
Dunstan J D.....	14,293		English J S.....	3,421		Fenton M A.....	22,030	
Dunstan T A.....	18,346	138	English K G.....	20,059	7	Fenton T C.....	11,303	169
Dunster J A.....	30,801		English M P.....	16,991		Fenwick S A.....	16,184	358
Dunsworth K R.....	26,390		English W J.....	22,747	578	Ferenci S E.....	22,189	481
Duntra J.....	8,682		Engstrom Y M.....	17,094		Ferguson D E.....	46,051	1,620
Durell R A.....	23,060		Enright K G.....	4,217		Ferguson G N.....	23,737	
Durell T C.....	4,403	145	Ensom C.....	4,726	1,816	Ferguson H L.....	2,903	
Duris D.....	23,318	1,103	Epp D D.....	29,908	1,032	Ferguson M G.....	19,248	
Durovsky M A.....	20,398	213	Eremko R D.....	13,372	86	Ferguson N.....	17,106	
Dutch W B.....	8,490	122	Erho V L.....	7,562	1,942	Ferguson T R.....	5,175	
Dutrizac D.....	10,343	759	Erickson B M.....	3,647		Ferguson W L.....	5,107	
Dyanne C.....	18,450		Erickson G W.....	37,526	1,400	Ferguson E M.....	11,362	
Dyck D D.....	840		Erickson H A.....	35,271	255	Fernau C.....	1,367	
Dyck E L.....	2,023		Erickson I D.....	17,231		Fernau V L.....	9,411	
Dyck E P.....	18,220		Erickson M I.....	4,314		Ferron C.....	10,445	
Dyer I A.....	3,958		Erickson O K.....	26,055		Feuz D E.....	11,896	
Dyer S K.....	10,545	208	Erickson W R.....	25,747	356	Feuz G.....	2,891	
Dyer T A.....	45,717	5,207	Erlandson G K.....	34,930	1,525	Fey G R.....	4,281	
Eadie J D.....	8,428		Errico D.....	45,673	1,477	Ffitch R G.....	19,567	132
Earl T H.....	26,761	1,848	Eschbach S.....	6,067		Fickell E R.....	8,290	7
Earles D.....	2,155		Eskelson F C.....	21,182		Fiddis R W.....	29,548	218
Easson D M.....	17,558	7	Espenalt I G.....	41,565	3,964	Fidgeon M C.....	6,939	
East S A.....	507		Espinel C.....	5,306	525	Fiebelkom L I.....	4,770	
Eastcott P.....	6,561		Espen V D.....	22,429	285	Fiedler B W.....	28,748	696
Eastham A M.....	24,363	34	Ethier D.....	10,406		Fields D I.....	10,916	
Easthope C A.....	32,462	32	Ethier M.....	1,790		Fields D J.....	24,627	1,215
Eastland J M.....	5,030		Ettinger J W.....	24,148	62	Filgate R.....	11,391	
Eastman D J.....	38,777	557	Etuson J A.....	796		Filippone A.....	16,836	336
Eastwood J.....	23,940	74	Euerman P J.....	18,681	142	Findlay S L.....	6,922	
Eastwood J A.....	17,768		Evans A A.....	21,660	1,020	Findlay B.....	6,062	
Eaton C H.....	29,424	1,555	Evans A F.....	1,813		Findlay P G.....	4,439	1,992
Ebell L F.....	48,132	1,378	Evans E.....	28,139	46	Findlay R B.....	25,132	1,682
Eberlein S V.....	22,073	909	Evans G A.....	18,250		Findlay R M.....	17,247	38
Eddy M J.....	16,775		Evans G D.....	7,620		Findlay V.....	3,648	
Eder M H.....	2,849		Evans G H.....	22,583	26	Findley J.....	16,588	
Edgar J.....	8,663	225	Evans H W.....	10,619		Finke C J.....	6,528	
Edgell K E.....	16,363		Evans I.....	5,879		Finlay V I.....	18,299	
Edmonds D.....	22,839	396	Evans P A.....	18,111		Finlayson A G.....	23,117	1,355
Edmonds E.....	10,166		Evans P M.....	16,131	239	Finlayson D A.....	36,219	1,221
Edmunds G A.....	7,418		Evans R N.....	20,229	165	Finlayson H N.....	22,545	1,332
Edmunds K.....	2,673		Eveneshen D.....	6,096		Finnegan K.....	3,617	
Edward C T.....	8,550		Eveno H J.....	2,933		Finnigan J.....	4,139	
Edward L.....	10,570		Everall G R.....	7,516	66	Fipke N D.....	26,736	268
Edward P M.....	1,367		Evers R.....	11,470		Fischer C.....	6,725	36
Edward R D.....	39,683	2,185	Everson F W.....	27,001	400	Fischer H W.....	23,962	21
Edwards J C.....	7,067		Evan I.....	22,960		Fischer J G.....	38,670	2,432
Edwards R.....	24,299	260	Ewald G M.....	33,502	1,504	Fischmann T.....	5,800	
Edwards R L.....	17,763		Ewahl S D.....	10,337		Fish R G.....	20,884	
Edwards S J.....	23,183		Ewart T A.....	23,060	676	Fish R W.....	30,402	799
Eenkooren H S.....	23,343	209	Ewert A.....	27,367		Fisher E W.....	29,601	61
Effa C J.....	30,415	2,926	Ewing K W.....	24,187		Fisher I L.....	1,831	
Egeland M G.....	10,188		Ewings B A.....	25,102	155	Fisher N.....	24,333	
Eggen H T.....	10,878	35	Faasse V I.....	24,263	153	Fisk I G.....	26,222	
Eggie C L M.....	4,018		Fahlman R A.....	28,632	1,733	Fitchett D R.....	19,422	423
Ehert G A.....	2,472	29	Fairclough W B.....	2,478		Fitzpatrick R.....	9,923	
Ehman K J.....	1,859		Fairhurst K.....	12,130	935	Fitzsimmons J.....	6,274	
Eitel S G.....	853		Fairlie C W.....	974		Fitzsimmons L.....	18,013	
Ekman V N.....	19,791	7	Fakeley J F.....	425		Fitzsimons P W.....	5,559	
Elchuk L R.....	17,845	132	Falconer C G.....	21,985		Flanagan J P R.....	27,252	
Eldridge T D.....	5,129	2,164	Falszewski M J.....	40,095	465	Flavel V.....	11,471	
Elgie C G.....	22,472		Falk B.....	27,360		Flegel D A.....	4,728	85
Elias H L.....	26,024	898	Falkner J M.....	12,969		Flegel J E.....	11,276	21
Elias N L.....	4,598		Fall J J.....	3,291		Fleming B E.....	26,176	160
Ellington L R.....	24,263	35	Farina P A.....	5,245	1,319	Fleming J W.....	23,869	326
Elliot B A.....	19,960	92	Faris A E.....	5,046		Fleming L W.....	24,710	63
Elliot S A.....	6,112		Farkas B.....	4,312		Fleming M.....	30,823	1,269
Elliot A C.....	19,145	191	Farmer A H.....	28,187	3,538	Fleming R.....	17,401	19
Elliot B H.....	32,113	364	Farmer C E.....	9,246		Fleming R P.....	1,996	914
Elliot D J.....	23,117		Farndon V A.....	18,299		Fleming T L.....	4,035	84
Elliot F J R.....	28,423		Farness R W.....	818	161	Fletcher J M.....	2,018	
Elliot R L.....	22,460	94	Farr H G.....	25,547	7,104	Fletcher V E.....	24,423	475
Ellis C H.....	9,329		Farrell L B.....	4,890		Fletcher V R.....	7,916	
Ellis E S.....	23,946	54	Farr W.....	6,247		Flett S J.....	22,387	1,000
Ellis G E.....	530		Fataki C M I.....	15,551		Fligg D M.....	44,577	2,057
Ellis K.....	5,891		Fauchon C.....	2,142		Flinn B J.....	35,747	275
Ellis P G.....	22,124	899	Faulkner M R.....	21,529	95	Floor J E.....	17,101	
Ellis R M.....	39,910	4,462	Faust R R.....	5,564		Florito O.....	10,247	
Ellis R R.....	23,374	77	Faye D D.....	16,835		Flotvik L J M.....	2,994	
Ellis W M.....	651		Faye R G.....	7,512	215	Floyd J M.....	24,337	739
Elmer D R.....	25,885		Featherstone J D.....	20,445	1,123	Fochler G L.....	20,557	
Elmes E D.....	26,024	354	Fedje P C.....	16,495	167	Focken M.....	3,480	
Elmore D L.....	29,606	4,064	Fedorak W J.....	30,537	1,318	Fodchuk N S.....	22,945	286
Elmore R D.....	22,790	1,140	Fedorchuk B T.....	27,126	1,825	Fograscher P.....	11,210	531
Elphege M.....	23,743	26	Fehr H.....	6,901		Fomenko M A.....	12,295	
Ernard D C.....	2,585		Feldinger G M.....	6,108		Fong I.....	7,485	
Embleton C.....	11,495	1,278	Felicio M F.....	8,752		Fooke B D.....	26,080	
Embury D A.....	33,405	246	Feller E F.....	22,745	216	Fooke S J.....	23,667	927
Emmelkamp R B.....	23,348		Fellman D V.....	27,449	14	Foran P E.....	6,801	
Emmelot L J R.....	21,139		Fellmann E.....	16,840	406	Forbes G R.....	18,820	1,040
Empoy D G.....	27,892	3,359	Fellow L D.....	3,322		Forbes I G.....	35,625	62
Endacott N D.....	33,278	775	Feltham B A R.....	3,947		Forbes R A.....	2,741	
Endall C P.....	11,156	1,924	Felton L.....	2,246		Ford C A.....	100	
Enders D D.....	4,704		Feltrin D F.....	30,252	10	Ford E M.....	22,128	
Enfield R P.....	25,475	40	Fennell C D.....	24,367		Ford F W.....	22,642	
Eng W.....	6,632		Fennell L M.....	22,391		Ford J T.....	18,753	
England J E.....	36,460	3,667	Fennell R M.....	28,395	77	Forman P.....	229	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Forman W.....	938		Gagnon E G.....	23,133	1,148	Gilchrist K P.....	2,669	224
Forrest S R.....	4,714		Gagnon J S.....	19,272	141	Giles H W L.....	45,134	2,349
Forsberg R H.....	34,607	525	Gagnon L.....	13,242		Gilgan N P.....	46,216	2,054
Forsythe M.....	7,985	425	Gagnon P.....	9,335		Gilgan W P.....	20,807	
Fortune D P.....	8,774	14	Gaida F E.....	26,230	7	Gill A S.....	812	
Fortune L R.....	29,676	662	Gaines D E.....	1,312		Gill D E.....	43,762	4,302
Forward C D.....	4,209		Gale K C.....	16,367		Gill R G.....	46,835	145
Foster B I.....	623		Gale L.....	18,175		Gill T.....	8,674	
Foster J C.....	25,246	2,399	Gallick B.....	4,807	170	Gillette S G.....	10,662	
Foster L A.....	25,501	281	Gall M J.....	31,282	165	Gilliam J M.....	23,417	891
Foster R G.....	3,446		Gallagher W M.....	7,132		Gillich L P.....	22,583	78
Foster S M.....	4,258		Gallagher J L.....	23,048	616	Gillies D B.....	6,047	
Fothergill J.....	4,376		Gallant D R.....	8,067		Gillin R F.....	4,214	
Foubister M P A.....	26,009	143	Galloway M J.....	24,131	248	Gillis M S.....	21,623	
Fougere W B.....	3,925		Gallazzo P R.....	1,358		Gillis S.....	6,502	
Fournier J G.....	8,166	154	Gallimore J A.....	8,667	1,517	Gilmour A R.....	17,669	77
Fournier L T.....	5,945	19	Gallinger G C.....	27,177	171	Gilmour J R.....	47,700	2,253
Fouts J.....	9,377		Gallot C.....	2,573		Ginnever T L.....	9,182	
Fowler P G.....	34,398	1,579	Jamache L E.....	3,390		Gionet L A.....	19,219	389
Fowler R J.....	23,190		Gamble C.....	6,465	56	Gionet M A.....	5,304	
Fowlie D M.....	18,590	254	Gambling P R.....	26,639	1,918	Giske R C.....	26,070	
Fox J M.....	610		Gamin J M.....	14,312		Gittins R.....	6,612	
Francis K.....	18,283		Gandevski E.....	25,973	277	Giza R M.....	40,241	1,593
Francisco E.....	16,311	49	Ganderton R R.....	12,895	624	Gjerde W E.....	25,924	2,642
Francœur G M.....	6,819	125	Gannon P R.....	36,826	11	Gladuk R P.....	10,007	
Frank R J.....	24,802		Gannon S A.....	18,309		Glaister K G.....	20,185	
Franklin L W.....	35,511	4,626	Garber S M.....	6,836		Glasgow M J.....	3,112	
Franssen G J.....	6,305	2,039	Garcia M A.....	4,005		Glass N J.....	26,605	1,393
Fraser B A.....	37,741	3,881	Garcia M F.....	853		Glazner C P.....	19,143	62
Fraser G.....	18,434		Garcin W R.....	9,876		Gleave C E.....	11,115	
Fraser J D.....	28,853	5,311	Gardiner D A.....	23,126	937	Gleave D R.....	24,328	
Fraser J E.....	10,243		Gardiner H W.....	24,110	522	Gleig G C.....	3,159	
Fraser S A.....	17,020		Gardiner S A.....	19,567	1,012	Glenn A E.....	15,670	
Fraser T.....	29,820	230	Gardner D S.....	4,733		Glover M.....	26,443	1,316
Fräuchiger J E.....	19,266		Gardner S.....	28,112	2,582	Glowa L M.....	19,424	
Fredell R A.....	35,482		Garfield P M.....	6,652	301	Glowa D R.....	27,744	536
Fredricksen R R.....	29,667	3,196	Garlick J D.....	3,280		Go-Ring M F C.....	7,324	
Fredriksen C D.....	2,561		Garlinge J A W.....	29,433	1,802	Godet J.....	26,569	1,169
Freed K C.....	34,690	7	Garon D L.....	30,276	410	Godfrey C G.....	30,451	299
Freeman H J B.....	49,268	4,787	Garrick H.....	2,385		Godfrey J L.....	5,089	
Frehlick P.....	12,827		Garrish G J.....	9,726		Godfrey M L.....	6,793	1,657
French B R.....	25,077	415	Garthwaite D K.....	24,648		Godfrey T W.....	9,263	1,760
French L J.....	24,114	35	Gateley P S.....	19,850		Godley S J.....	18,799	68
French Y E.....	2,694		Gately S M.....	33,203	244	Godolton R J.....	25,279	7
Frew P K.....	26,514	208	Gatley A.....	5,599	1,944	Goelle H.....	23,342	
Frey T W.....	5,993		Gatto C.....	14,775		Goes E S.....	7,627	
Friberg J E.....	4,586		Gaudette G.....	1,553		Goerlitz H E.....	23,832	1,506
Frie K J.....	21,508	3,201	Gaudry D G.....	31,773	177	Goerwell G R.....	39,702	1,739
Friend L.....	10,020		Gauthier D.....	5,276		Goerwell W.....	5,344	527
Friesen C G.....	25,422	194	Gavaghan J.....	25,621	2,118	Goforth B L.....	14,654	
Friesen C W.....	22,608	83	Gavora C A.....	17,763		Gogolin H E.....	21,776	
Friesen E.....	10,041		Gawalko L M.....	3,250		Gokkes S.....	18,276	
Friesen G P.....	24,962		Gay R C.....	31,367	676	Goldstone G D.....	1,854	
Friesen T.....	19,344		Gayowski T W.....	26,773		Gomez J R.....	20,766	
Frisk M R.....	4,992		Geary L J.....	28,575	3,318	Goodchild S R.....	6,528	
Friskley M M.....	6,626		Geddes L A.....	3,075		Gooding J D.....	43,092	239
Friskie L M.....	11,226	80	Gedman N.....	15,250		Goodings K A.....	5,090	
Frith K E.....	20,683		Gedman L.....	19,726	812	Goodkey N E.....	7,721	
Fritz O L.....	23,661	1,885	Geils D.....	17,655		Goodman D M.....	6,528	
Froehlich K H W.....	29,133		Geisler M.....	42,388	3,661	Goodman D W.....	4,457	
Froese K.....	10,498	25	Gelette G W.....	29,841	130	Goodman H T.....	10,412	836
Froese M F.....	11,066		Geli H L.....	19,156		Goodwill G W.....	16,116	363
From H.....	9,278	70	Gellatly A D J.....	19,788		Goodwin B G W.....	22,143	
From N.....	16,904		Gendron R J.....	3,315		Goodwin D B.....	4,951	25
Frostad A K.....	8,575		Genaro H.....	6,817		Goodwin J M.....	6,528	
Frostie A.....	22,917	670	Gentry G C.....	18,148		Goody T S.....	515	
Fry A D.....	42,680	295	George D.....	2,594		Goodyear H M.....	2,059	
Rachs M G.....	8,406		George M F.....	11,719		Goold G A.....	28,711	7
Rachs T J.....	23,896	3	Gerard V.....	3,270		Goor H.....	28,241	
Ruglem C.....	11,302		Gerbinski J A.....	13,525	125	Gordon A.....	20,767	144
Ruglem P L.....	33,650	1,211	Gerhart B R.....	29,570	847	Gordon E.....	3,359	
Rukamoto J J.....	30,897		Germain C L.....	8,006	1,010	Gordon I S.....	21,888	133
Rukayama S.....	37,950	251	Gervais H M.....	2,122		Gordon K G.....	29,072	323
Rulcher E C.....	30,704	178	Gerwin S M.....	7,960		Gordon R C.....	41,496	2,340
Rulcher M.....	35,364		Genke H D.....	17,094		Gore J A.....	6,917	
Ruller E A.....	36,492	3,077	Gerstloff P.....	28,443	578	Gorley O J.....	44,211	1,227
Ruller L J.....	17,865		Gianpa F.....	8,288		Gorley R A.....	40,824	3,165
Ruller M D.....	4,081		Gianpa G E.....	4,675		Gorvenko A.....	18,510	1,502
Rullerton W R.....	30,814	1,220	Gibb M P.....	24,662		Correll D.....	17,667	192
Rulsebakke A S.....	17,133		Gibbard K W.....	26,097	308	Goruch D R.....	29,255	174
Rulton A A.....	5,010		Gibbons C W.....	25,092	687	Gosnell D A.....	11,673	
Rulton C J.....	20,293	1,879	Gibbs B E.....	9,131		Gosney T F.....	26,881	
Rur C.....	47,535	1,437	Gibbs T R.....	46,691	5,640	Gosselin C.....	2,441	
Rurman K J.....	10,449	180	Gibson C L.....	26,022		Gosselin L J.....	3,545	
Rurness R.....	21,808	330	Gibson K.....	32,895	56	Goudge G C.....	6,650	
Ruel R.....	1,986		Gibson W L.....	13,565		Goudreau M E.....	3,042	
Gable T M.....	1,512		Gibson W L.....	3,232		Goudreau M E.....	768	
Gabrielson E.....	4,405		Gieg B.....	10,035		Goudy L M.....	20,038	
Gabrielson E P.....	10,028		Giemer E J.....	5,750		Gough B.....	9,278	104
Gadd S A.....	6,413		Gianbrechi J J.....	5,234		Gould K L.....	17,129	97
Gagne J E.....	23,825	249	Gianbrechi J W.....	23,438		Gould R C.....	19,585	
Gagne J G.....	22,835	1,353	Giger G D.....	3,513		Goulet B A.....	9,617	
Gagne J M.....	8,223		Gilbert A.....	17,713		Goulet R G.....	38,908	53
Gagne L.....	21,752	279	Gilbert A.....	1,808		Gove A E.....	29,255	
Gagne M G.....	22,351		Gilbert D E.....	42,066	3,012	Gow J K.....	6,499	
Gagnon A I.....	1,131		Gilby S.....	8,996		Gowriluk J.....	24,369	369
Gagnon B M.....	4,337		Gilchrist J.....	11,742		Goymer S.....	19,025	

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Graffen P.B.	23,012		Gurney D.F.	7,173		Hansen E.	1,498	
Graas W.J.	17,643		Gurney L.M.	109		Hansen N.R.	7,716	
Grady J.A.	23,117	752	Gustafson G.A.	45,530	4,922	Hansen N.H.	3,485	
Grady G.L.	2,517		Gustafson T.M.	19,208	261	Hansen S.E.	37,157	1,763
Graeme I.P.	3,954		Gustafson I.M.	3,264		Hansen T.A.	2,583	
Graff P.M.	3,391	91	Gutosky C.	6,585	60	Hanson B.	10,374	
Graham C.A.	18,632		Guzzi S.	19,902		Hanson B.A.	14,119	138
Graham D.A.	11,675	49	Guzzi K.	7,189		Hanson C.	6,965	
Graham G.E.	29,755	74	Gysbers L.	29,255	453	Hanson J.M.	7,202	
Graham G.K.	20,019		Haas R.C.	38,992	980	Hanson R.L.H.	40,732	2,620
Graham G.W.	45,202	4,021	Hadath E.S.	6,704		Hanson S.A.	11,497	
Graham K.W.	13,315	401	Hadcock F.K.	17,118	528	Hanson S.M.	24,893	
Graham P.J.	23,117		Haffey C.J.	33,949	183	Harbicht D.H.	26,105	2,785
Graham T.	25,329	32	Hagel K.W.	15,335		Harding R.G.	44,577	1,866
Grainger L.L.	9,307		Hagel L.	23,117	3,445	Hardy R.W.	24,075	288
Grainger W.M.	24,043		Hagen C.	1,999		Hardy W.R.	22,283	
Granger E.	2,934		Haggart L.D.	28,119	14	Hargreaves D.R.	39,674	1,267
Grant D.	41,018	1,244	Hague J.G.B.	33,097	671	Hargrove A.W.	31,471	
Grant D.T.	59,643	2,787	Hahn H.	29,417	2,203	Hark H.H.	29,206	2,051
Grant F.R.	26,699	452	Hais D.	8,438		Harker G.	38,206	
Grant G.	39,715	1,172	Hais R.	3,372		Harkins P.D.	16,892	
Grant K.A.	7,774		Hak N.D.	3,899		Harlow D.D.	11,386	
Grant L.	14,632	19	Hakansson E.G.	11,738		Harlow J.R.	8,147	
Grauer K.V.	6,232		Halbert B.L.	4,961		Harper D.	2,961	
Gray D.R.	25,446	2,866	Hale C.A.	3,238		Harper J.I.	17,497	
Gray D.S.	27,976	783	Hale D.J.	10,014	1,902	Harper P.J.	26,255	733
Gray J.R.	682		Hale L.D.	16,900		Harper P.S.	18,884	110
Gray J.T.A.	31,636	794	Hales S.R.	5,438		Harrington M.A.	1,431	
Gray R.	25,342		Haley J.M.	37,647	2,244	Harrington N.R.	7,679	
Gray R.R.	40,068	334	Haley K.W.	22,444	78	Harris A.E.	13,466	
Gray R.W.	26,724	2,749	Halkett D.L.	15,484		Harris B.D.	19,717	86
Gray S.	20,550	317	Hall A.A.	23,745	202	Harris B.J.R.	10,276	536
Graydon G.E.	27,083		Hall B.M.	40,243		Harris B.M.	22,254	
Grayson R.	23,901	66	Hall D.M.	17,598		Harris D.E.	28,951	4,687
Greco M.L.	19,789		Hall J.E.	32,269	2,923	Harris D.P.	23,718	532
Green E.F.	35,904		Hall J.M.	5,402		Harris J.T.	26,221	5,588
Green F.C.	25,885		Hall J.R.	38,777	1,779	Harris U.M.	17,174	
Green M.	27,441	364	Hall L.J.	39,411	655	Harrison B.	18,897	23
Green M.A.	3,954		Hall P.G.	36,973	5,083	Harrison B.S.	9,499	21
Green M.E.	8,263		Hall R.G.	86		Harrison D.S.	31,277	4,177
Green R.M.	1,413		Hall R.M.	28,735	87	Harrison N.J.	39,655	1,576
Green R.N.	36,137	1,878	Hall R.	7,316		Harrison R.	22,696	
Green T.D.	27,738	229	Hall T.H.	44,577	3,104	Harrison V.P.	4,442	593
Green W.J.	25,815	120	Hall W.E.	48,076	1,677	Harrower I.J.	4,712	
Greenall C.M.	16,826		Hall W.G.	6,376		Harry C.	6,545	
Greene A.	954		Hallam M.D.	8,797		Harshenin L.E.	12,924	128
Greenfield R.R.	37,747	621	Hallam P.E.	4,614	268	Hartgerink N.M.	1,811	
Greenhouse S.M.	22,923	182	Halderson C.J.	3,025		Hartland T.J.	10,787	
Greenword G.J.	25,473	1,757	Halleran M.F.H.	2,642		Hartley B.G.	5,947	525
Greer J.C.	13,354		Hallman C.	2,291		Hartman D.V.	23,646	1,214
Grieland L.E.	17,081		Hallstrom J.H.	23,190	55	Hartman H.F.	25,308	270
Greger L.M.	22,366	466	Halpin-Shippi S.M.	20,329	1,378	Hartman J.W.	2,831	31
Grierson C.R.	903		Halsey K.L.	26,787	353	Hartman U.M.	19,320	383
Gregory M.	4,143	78	Hamagami J.Y.	25,094	670	Hartmann M.R.	8,506	365
Greig M.G.C.	33,116	997	Hamaguchi J.R.	30,756	1,413	Hart S.	4,868	
Greinacher N.	25,755	2,681	Hammann I.R.	25,754	630	Hartvig-Nielsen L.	186	
Greschner R.	20,085	1,058	Hammann J.M.	5,545		Hartwig G.	11,684	
Greskiw G.E.	25,716	25	Hammann L.O.	36,580	442	Hartwig G.M.	15,762	491
Greyell G.W.	21,277	2,200	Hambrook C.	6,222		Harvey B.R.	16,804	333
Greyland M.G.	2,059		Hambrook T.J.	37,486	5,023	Harvey J.B.	31,007	1,138
Gribbon P.D.O.	2,396		Hamel E.B.	8,146		Harvey S.D.	28,288	506
Grice R.J.	7,530	37	Hamel J.C.	523		Harvie J.A.	2,630	
Griessel J.H.	25,504	111	Hames D.J.	30,905	369	Harvie T.E.	43,282	1,060
Grieses T.	13,765		Hames G.S.	28,066	95	Harvie W.D.	26,253	75
Griffin J.S.R.	39,278	490	Hames L.D.	19,171	10	Hasselmeier D.H.	31,995	1,300
Griffiths D.L.	16,423		Hames L.J.	19,171	14	Hasselman P.W.	3,884	
Griffiths G.P.	23,313	175	Hamilon A.J.	21,965	1,663	Hassen F.	1,163	
Griko W.L.	9,062		Hamilon A.N.	2,085	108	Hastings W.	5,611	1,541
Grimaldi C.G.	26,507	91	Hamilon D.	16,299	44	Hatt S.S.	6,438	44
Grimaldi S.K.	22,332	81	Hamilon E.H.	34,721	3,129	Hatter I.W.	22,204	1,978
Gripich S.G.L.	30,854	1,509	Hamilon H.D.	29,417	103	Hattie R.N.	26,940	3,585
Crist C.	6,002		Hamilon M.E.	2,507		Hatten W.D.	20,928	
Groula L.K.	20,247		Hamilon M.R.	10,280		Haugen I.L.	25,758	
Grove-White C.D.	27,688		Hamilon P.J.	2,664		Hauk C.G.	10,854	
Grove-White C.R.	821		Hamilon T.H.	29,417	1,418	Haupt E.A.	24,971	
Grozier K.B.	26,269		Hamilin J.F.	27,393	123	Haupt K.D.	24,707	70
Grunder W.	7,717		Hamm M.W.	27,850	952	Harvad D.A.	4,836	
Grunderberg B.D.	32,733	89	Hammerstrand M.J.	2,195		Havens L.A.	31,094	853
Grunderud G.D.	29,648	520	Hammond D.A.	17,689		Haw T.A.	4,479	
Gruenewald B.W.	24,589	324	Hamre W.F.	28,466	819	Hawes K.D.	6,349	
Gubbins A.G.	20,017	1,140	Handlen B.T.	8,608		Hawkey G.F.	34,890	3,163
Gudmundson L.	11,152		Hanke M.	3,322		Hawkins B.A.	18,263	
Guedes D.M.	17,529		Hanson B.	359		Hawkins D.B.	34,115	338
Guenther E.	7,880		Hansen B.V.	40,336	2,118	Hawkins H.	835	
Guenther S.M.	1,037		Hansen C.	4,763		Hawkins J.M.	1,773	
Guido D.M.	12,240					Hawkins L.J.	33,253	
Guido J.P.	22,167					Hawkins R.M.	43,046	6,793
Guignard L.	1,773					Hawley A.M.	6,736	
Guilid G.L.	23,083					Haworth K.D.	20,186	1,279
Guillet D.L.	10,364					Hawryns B.A.	35,281	557
Guinn D.R.	23,840	1,112				Hay B.D.	16,867	95
Guine P.C.	43,573	257				Hayashi W.S.	4,797	2,004
Guillard C.A.	19,288					Hayes H.W.	21,684	82
Guillford B.E.	24,347	277				Hayes J.	6,080	
Gunia M.V.	5,440					Hayes P.J.	26,283	209

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hayhurst C H	38,382	4,055	Hildebrand D	3,276		Hosler W S	3,330	
Hayhurst D	8,399		Hildebrandt A H	23,353	244	Hough S J	27,507	2,320
Hayman F M	35,114	465	Hildebrandt H	11,021		Houghtaling J E	8,396	
Haynes K J	27,130	2,007	Hildebrandt J W	4,412	1,000	Houghton D T	24,125	37
Haynes S J	6,001		Hill B G	2,681		Houlind W D M	26,357	
Hayton L K	16,699	1,671	Hill E J	8,969		Hourie W	24,610	78
Haywood-Farmer S C	20,490		Hill G E	25,560	158	Howard H C	293	
Hazard R C	23,610	1,324	Hill J G	50,305	4,209	Howard K W	7,965	1,526
Hazelwood R	2,811		Hill J L	9,926		Howard L D	30,529	985
Headen J R	7,121		Hill M A	28,833	2,619	Howard M P	22,178	
Heagy M R	26,837		Hill R H	25,104	183	Howard W G	41,903	742
Heaman J C	47,700	1,870	Hillman D T	21,961	241	Howe J W	46,992	724
Hearn-Viau S M	1,713		Hillman M L	15,287		Howes I T	34,541	404
Hearn D M	21,004		Hills A D	8,095	152	Howie E A	3,362	
Heathfield R G	26,269	151	Hills A	5,004		Hoy S J	31,301	2,945
Heaton W F	24,150	146	Hillson P	1,568		Hoyrup A R	31,132	1,085
Hedderston J V	28,122	45	Hilton A E	21,657		Hoyrup J D	32,442	162
Hedges C L	823		Hilton J E	41,762	862	Hoyt A G	39,014	937
Hedin S	19,567	402	Hilton W E	23,687	159	Hromadnik R D	1,773	
Hedin T A	26,228	215	Himech J	21,278	852	Hromatka H J	22,320	
Hedin D H	22,016		Hindle D	5,758		Hromatka J B	915	
Hedlund B J	16,750		Hindle L F	24,313		Hrytzak A L	4,127	
Heerwagen V M	4,010		Hindson R A	23,379	28	Hubbard D T	8,871	
Hegan A L	26,105	38	Hinnen M R	22,852	2,018	Huber R F	30,938	4,723
Hegarty L J	24,195		Hlady E	45,366	944	Huberdeau E M	2,145	
Heggs W	28,395	50	Hoag M	8,900		Huck A J	21,079	112
Hegyi F	55,607	9,460	Hobbs E E	1,117		Huculak M	1,569	
Heinen B T	35,846	574	Hodkinson S B R	36,143	2,838	Hudson M J	30,107	715
Heinrichs R	24,116	960	Hodges K	23,349		Hudson C W	22,655	427
Heisler D S	7,250		Hodges S I	3,499		Hudson R G	30,453	2,013
Hejas A	18,423		Hodgkinson R S	27,142	684	Hudson V M	624	
Helkenberg D F	23,245	1,837	Hodgson A	4,101		Huegle F	23,117	
Helland M M	22,952		Hodgson G F	24,209	1,544	Huettemeyer K	33,097	245
Hellekson S L	24,736	89	Hodson C	1,717		Hughes A J	33,758	3,090
Hembrough R A	23,117		Hodson C	4,730		Hughes E M	24,376	182
Hemphill G	29,507	111	Hodson S	20,095	36	Hughes J E	7,930	
Henchen P L	3,362		Hoff T	2,694		Hughes J W	28,488	2,315
Henderson B	19,630	33	Hoffart M R	5,827		Hughes M A	10,902	537
Hendren D F	42,479	1,838	Hoffmann E R J	33,016	888	Hughes N M	16,096	
Hendren D G	24,829		Hofner R G	22,351		Hughes P D	23,031	
Hendricks M A	21,356	992	Hofmann R P	11,742	7	Hughes R	42,273	3,752
Hendrickson B R	26,834		Hogan H G	22,157	14	Hughes R H	31,989	424
Hendry R J	23,030	733	Hogan J A	38,777	167	Hughes R H	57,292	97
Hendry T A	26,148		Hogan M E	18,299	403	Hughes S R	7,541	
Hendy F W	31,126		Hogan R	17,076	349	Hughes T G	22,094	805
Hendy L L	7,427	342	Hoglund B	7,354		Hughes W E	26,210	374
Hennigman J	37,173	4,615	Hogue M	12,544	42	Huiberts A A	5,909	
Henke S	15,787		Holbek C	4,904		Huiberts J E	6,175	
Henke W E	25,125	50	Hole B E	20,381		Huisman C M	19,003	531
Hennebury C R	341		Holitzki J P	5,455		Humphreys P J	17,863	2,331
Henney B R	26,769	218	Holitzki P O	38,469	1,619	Hunt B J	27,913	2,058
Hennings H	9,905		Holland B W	24,547	2,109	Hunt D R	29,255	409
Henniksen J	5,600	143	Holland J G	17,611	190	Hunt D W	34,498	674
Henniksen W L	24,317		Holland S L	658		Hunt E D	6,941	
Henry C R	18,072		Holland W J	22,098	98	Hunt J P	28,974	1,584
Henry F G	28,329	198	Hollefreund C C A	23,117	14	Hunt K	2,480	
Henry G T	24,719	6,066	Holley A	19,937		Hunt S C	20,024	669
Henry J	4,076		Holley E W	18,174	295	Huntbach	2,524	
Henry L	20,044	142	Holling M A	12,008		Hunter A	3,380	
Henry N	1,535		Hollinger M N	4,238		Hunter A P	34,907	167
Henry N B	22,603	21	Hollingshead J	26,362	775	Hunter J S	26,024	437
Henshall S	3,135		Holloway W B	38,382	2,523	Hunter K L	5,135	
Heppner D G	20,654	1,007	Holm L P	30,132		Hunter N M J	8,039	
Herbert J I	25,885		Holm V A	42,402	218	Hunter R W	13,315	
Herbert S	20,586	245	Holmes D J	28,158	1,205	Hunter V	18,553	
Herchner D H	39,621	3,008	Holmgren K A	20,658	1,371	Huntington M T	3,624	
Heard E D	9,872		Holmstrom T	466		Hupst D	7,250	
Herman R P	6,210	1,243	Holroyd S D	19,093		Hard B M	18,013	
Hernandez M E	3,258		Hok E	37,411	2,203	Hurley P	17,113	323
Hernandez V H	38,382	760	Hok N A	12,480	368	Huscroft W R	24,379	1,231
Herod W W	9,331		Holyhead G I R	16,217	44	Husoy P	32,220	1,993
Herring L J	42,075	3,940	Holyoak H R	6,186		Huston J E	9,525	
Herrod L C	13,028		Homes S	9,686		Huston M R	20,512	1,813
Herschmiller M B	9,322		Homonky S G J	37,950	3,186	Hutcheson D W	40,551	1,054
Hesketh L	1,248		Honeyman K E	8,816		Hutchings W S B	50,998	792
Hess L A	3,076		Hong R M	24,072		Hutchinson B W	27,626	241
Hess S C	14,735		Hoskansen R W	1,563		Hutchinson D	4,838	50
Hesse J W	4,076		Hoope B	6,067		Hutchinson H A	14,412	
Hewison J M	4,152		Hooker C L	7,954		Hutchinson L M	19,156	816
Hewitt E W	43,318	2,259	Hooks G N	18,001		Hutchinson P R	8,462	
Hewlett H W L	26,940		Hooper A C	24,416		Hutton B J	100	
Hewson C A	36,146	5,732	Hooper P K	7,105	551	Huxley W J	34,416	1,328
Heyer F	7,244		Hoover B	20,662	262	Hyatt C D	10,523	71
Heyer N G	18,452		Hope D	9,840		Hyggan I	14,020	
Heyes G B	36,454	109	Hope G D	31,524	741	Hynd G	41,767	771
Heyman G M	26,946	748	Hope W J	22,290	255	Hynds A L	20,703	52
Heyman S L	3,777		Hopkins M	3,168		Hynek M L	2,768	
Hibbins B J	23,030	4,250	Hopp W R	24,025	27	Hyslop A	29,647	977
Hickl W G	26,498	234	Hopper J	7,531		Ibs J L	30,453	77
Hicks D	23,873	1,437	Hopwood G C	17,181		Ieperen D	10,313	
Hicks M I	18,299		Horie J P	31,182	983	Illingworth D	5,099	2,118
Higashi S M	1,951		Horkoff M J	24,754	1,050	Illingworth K	50,425	4,903
High B C	1,172		Horley G R	23,844		Illingworth R C	30,834	1,459
High D	17,268	659	Horley J L	17,977		Illytzy S	30,525	
High M L	18,213	461	Horner S B	23,927		Inaba S G	14,675	19
Highted C J	51,942	3,311	Horning B	38,382	4,173	Infield G	21,823	1,055
Highted J W	23,572		Hosick J	36,980	222	Inglis O N M	26,230	

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Inglis T G	18,769	1,479	Johnson A L	8,428	257	Kalynchuk B M	234	
Ingram D	5,373		Johnson C	2,629		Kaminishi F N	18,367	
Ingram J D	32,073	696	Johnson C M	53,582	13,039	Kamp A B	16,545	
Ingram K J	50,055	4,169	Johnson C R	33,145		Kandt E I	19,169	
Innes A M	18,299		Johnson E	10,313		Kaplan B A	24,223	
Inouye M	21,611	1,904	Johnson E M	17,424		Kardos L	5,273	
Irvine R G	6,479		Johnson E M	9,835		Karl D I	10,163	
Irvine R L	15,262	83	Johnson F A	13,913	356	Karl J H	23,931	
Irving H L	7,645		Johnson G A J	4,628	1,315	Karlson L I	21,201	932
Irwin D R	25,511	74	Johnson J	9,306	1,331	Karlsson S A I	45,005	1,744
Irwin F L	17,572		Johnson J A	21,050		Kasdorf J	23,533	763
Irwin J G	17,768	1,117	Johnson J A	4,993		Kasper N D	2,929	
Irwin T W	35,396		Johnson J M	13,133		Kassay K L	26,246	1,060
Isaacs J	5,819		Johnson K E	4,543		Kassay V G	37,950	6,888
Isenor M G	54,481		Johnson K E	18,842		Kassian R P	27,088	461
Ismay M	19,897		Johnson K L	16,016		Katasonoff D	6,741	
Ivanco B G	34,520	1,031	Johnson L M	16,890		Katasonoff J	29,741	613
Ivatts C M	18,299		Johnson L M	23,026		Kato M S	8,064	449
Iwaskow B J	17,883		Johnson L R M	17,911		Katze A	6,837	
Jablanczy S P B	5,291	135	Johnson M	20,772	63	Kaufman R E	34,295	509
Jablonski M	16,718		Johnson M P	20,893		Kautz L	19,227	28
Jack D G	30,286	1,376	Johnson R	23,548	404	Kavalunas K P	30,203	
Jackson A E	6,885		Johnson R A	37,622	231	Kawahara K K	10,710	126
Jackson C M	923		Johnson R L	31,154	247	Kawashima K	38,744	2,809
Jackson D V	4,919		Johnson S R	3,209		Kay J L	14,000	
Jackson J G	4,077		Johnson T	1,399		Kazakoff A K	17,658	
Jackson J L	7,339		Johnson T	14,531		Kay D R	3,026	540
Jackson L M	3,904		Johnson W A	26,920	163	Keddie D	19,841	
Jackson M	12,554		Johnson B	8,543		Kedgie E C	37,950	1,986
Jackson S M	22,960	91	Johnston E A	1,045		Keefe R R	31,246	3,371
Jackson W T	33,968	2,282	Johnston J R	22,292	86	Kechn C S	1,046	
Jacob R F	24,006	225	Johnston L A	6,600	7	Keely D A	1,773	
Jacob W K	6,317		Johnston L G	23,914		Keep R N	29,879	808
Jacobson M R	22,182	840	Johnston M I	12,614		Kehler D B	28,071	42
Jacobson S J	18,299	123	Johnston T R	37,950	513	Keilly D R	29,118	
Jago K P	1,249		Johnston W O	31,437		Keir G T	31,337	129
Jakouckas W	9,037		Johnstone B D	6,652		Kelderman L	18,313	419
Jakubowski D F	13,315	1,384	Johnstone C E	18,942		Keller B	26,618	
James E E	38,163	395	Johnstone L J	4,426	4,536	Keller C	6,572	
James S	26,727	1,116	Johnstone W D	47,700		Keller D	7,976	
Janczyk K S	6,980		Jones R G	23,755	1,775	Kelllogg D J	3,684	
Jane G L	15,979		Jones C M	3,026	625	Kelly A	7,713	
Jane S M	16,801		Jones D	100		Kelly B L	2,419	
Janes L R	23,650	152	Jones D	14,279	600	Kelly C	2,092	
Jang J G H	31,760	4,987	Jones F A	3,326		Kelly D A	23,508	3,186
Jang L D	26,449	1,784	Jones G C	23,156		Kelly D L	24,833	857
Janning H B	11,277		Jones J R	28,516	581	Kelly L	617	
Janning H W A	43,791	694	Jones J W	2,111		Kelly R G	3,876	
Jansson P	11,243	165	Jones L	5,080		Kelly S A	3,249	
Janzen B	2,948		Jones L G	17,877		Kelly T W	7,163	
Janzen B P	11,565	65	Jones L G A	19,767	277	Kernball K	5,607	
Janzen J W E	25,732	122	Jones M B J	16,876		Kemble A S	4,044	
Janzen M D	2,583	152	Jones P D	8,360		Kemmer S	23,507	1,961
Jarquish B C	34,434	5,083	Jones P H	21,636	214	Kempe N L N	22,395	82
Jardany K W	22,835		Jones R I	24,016	85	Kemp J B	24,626	70
Jarvis C M	1,948		Jones R L	6,368		Kendall R	17,217	
Jarvis R	4,625		Jones R C	47,575	4,873	Kenkel K M	3,300	
Jassal S K	5,186	86	Jones S	5,125		Kennah G L	47,642	3,953
Jeakins P	7,182	213	Jones S R	3,798		Kennedy D T	16,470	
Jefferson L W	30,977	1,206	Jones T C	4,188		Kennedy M J	9,436	169
Jefferson R A	5,002		Jones T M	7,147		Kennedy P R	23,341	223
Jeffery M H	38,643	1,108	Jones T W	21,509	185	Kennedy R D C	23,065	43
Jeffery R M	8,057	644	Jones V J	2,684		Kennelly D P	23,280	
Jeklin E M J	23,142	1,059	Jongbloets A D	17,545		Kenning P N	18,461	
Jenkins C	11,625		Jongjean S	21,995		Kent D P	18,590	306
Jenkins D A	25,149		Jonger J W	25,911	49	Kent W N	21,053	37
Jenkins F A	848		Jordens R C	43,914	4,524	Keralf T D	11,416	21
Jenkins J B	46,829	47	Jordheim K C	21,711	296	Kern C D	30,971	2,270
Jenkins R A V	11,448		Jordsvar T E	9,981	322	Kernaghan M V	177	
Jennejohn R G	41,665		Jorgensen C	16,942		Kerr B	7,225	
Jensen D E	28,875	84	Josephson I G	5,606		Kerr D G	29,674	1,183
Jensen D P	1,481		Josko R T	24,020	135	Kerr G	18,164	
Jensen E	8,997	1,555	Josephson I G	8,609	1,038	Kerr H	7,252	
Jensen F	8,290	14	Jossul T W	27,673		Kerr M G	9,878	50
Jensen H P	22,311	24	Jost L M	308		Keser H M	17,172	
Jensen S T	24,662		Joubert R N	1,072		Keski-Salmi R	11,212	
Jensen T L	17,049	109	Joyce A C	45,314	2,754	Keskinen R N	3,775	
Jensen W S	28,661	121	Joyce S N A	5,877	2,026	Ketcheson M V	30,787	938
Jenson E A	42,445	4,639	Jubb M D	19,803		Kettle P J	14,863	
Jenvey S F	10,678	1,056	Judson S Y	4,598		Kettleson O J	21,559	1,910
Jeppesen M D	4,038		Juhász E A	36,839		Keys D	22,221	
Jesse R L	5,164		Juhász J	50,201	6,553	Keyworth J	28,213	1,774
Jebb L	7,818		Jules S	837		Khan I A	33,435	1,283
Jebb T	24,351	546	Jupp G W	24,283	7	Kibbe D G	24,279	
Jebke M E	18,328	51	Juskiw N W	2,050		Kickbush S	4,151	
Jebbs M R	4,731	2,034	Kabatow M E	12,484		Kick S E	4,180	920
Johannsen G E	20,490	118	Kabys R A	4,321		Kielo J J	9,620	
Johansen E P	42,854	273	Kabool P P	8,200	560	Kika D B	2,807	
Johansen R P	14,551		Kacur I	24,086	820	Kikkert A H	24,058	
John S E T	3,182	328	Kachin C A	10,144		Kilmartin J H	6,265	
Johnson J M	26,422	6,566	Kafinke C A	23,427	201	Kilshaw D G	34,227	2,419
Johnson L W	22,455	83	Kafinke C A	5,351		Kilshaw G	17,693	
Johnson R V	22,048		Kaiser M G	26,940	77	Kim H C	35,292	626
Johnson A	2,722		Kalesnikoff S S	27,151	23	Kimmel D A	2,858	
			Kalischuk G P	26,456	28	Kimmerly J E	24,657	198
			Kalmakoff F	4,734		Kimmerly R K	17,424	1,072
			Kali W C	22,201	74	Kimmitt P	23,821	117

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Kinaschuk C C	3,922		Krestinsky G D	14,100	84	Lansall L	12,545	91
Kindt C S	47,248		Kristan A	19,249		Lapointe B E	17,781	
King E A	26,512	120	Kristensen E L	18,266	66	Lapointe L M	8,020	
King J	16,535		Kristian A	2,947		Larocelle G R	9,380	59
King J C	22,899		Kristiansen D A	37,531		Larocque M S	19,296	
King J G	44,577	5,179	Kristiansen G S	19,616	2,263	Larose C	31,292	229
King J L	24,779	14	Krogh A L	3,662		Larsen G L	25,821	180
Kingham S L	3,208		Kroky M J	25,885		Larsen L E	24,454	70
Kingwell W H	26,018	32	Kroz G G	26,423	222	Larsen P	26,890	1,425
Kinley D L	17,255	206	Krueger A	61		Larsen S A	14,582	
Kinnear D W	40,637	1,873	Krug P M	4,657		Larsen T G	23,750	42
Kinney P C	4,313		Krumlik G J	38,515	3,586	Larson D L	3,565	
Kinoshita G	25,873	104	Krupop R	10,795		Larson D M	18,877	
Kinsey D W	9,644		Krynen H M	18,151	84	Larson W	24,171	7
Kirby J A	46,289	1,463	Krywonos D	5,251		Larue M R	29,417	921
Kirby J E	35,561	751	Kubicek N E	18,099		Lassell J R	5,919	
Kirchner D E	840		Kuchler J G	21,653		Laseur A	7,860	
Kirchner J L	4,767		Kudrie S	32,571	39	Lasuta W R	7,628	633
Kirke G B	38,382	3,751	Kuhar A B	7,151		Laton G J	1,723	
Kirkham F H	10,214	77	Kukucka J	12,768	88	Laton K F	21,112	
Kirkpatrick C L	454		Kumi J W	11,438	217	Lauder C A	22,212	
Kirkpatrick R L	12,184		Kurhinen T	3,719		Laughman D K	21,749	
Kirsh I B	22,184	10	Kursteiner D	8,207	7	Lavallee S E	17,083	
Kiss G K	46,992	2,737	Kusick G D	1,201		Laveck M	6,654	
Kiss J	44,403		Kusisto J C	23,117	483	Lavelle K	25,827	207
Kitamura F T	30,969	170	Kuster J R	6,222	21	Lavery P G	7,618	8
Kivari A E	33,538	1,642	Kuster L P	38,777	502	Lavia D J	10,420	
Klaren J	4,131	1,276	Kustien I M	3,652		Lavia J A	23,260	
Klassen C B	27,851	422	Kvarv E	37,056	532	Lavoie M	17,402	
Klassen M	9,525	196	Kwiatkowski R	2,694		Lavoie N	7,160	
Klassen R M	7,524		Kyle H A	32,208	472	Lawrence V P	2,639	
Klassen V J	29,570	2,564	Kyme W R	23,012		Lawrence C	89	
Klettke M E	9,692		La Fave R N	28,584	2,331	Lawrence D F	22,612	
Klinka K	50,998	2,449	La France M G	26,517	1,004	Lawrie D M	43,209	7,866
Klum P L	9,929		La-Couvee I J	30,453	3,267	Lawrie S G	26,001	283
Knauf A G	6,023	64	La-Fave M	26,672	236	Laws Q C M	30,194	2,354
Knauf C	1,934		La-Fortune A J	31,676	865	Lawson J G	22,655	
Knee E J	19,728		Labinsky C	2,786		Laybourne G	7,618	391
Kneeland A R	32,003	770	Labossiere E J	4,646	2,045	Layte G	9,934	342
Knezevich J F	34,394		Laboyne J D	20,928		Lazar S T	3,958	
Knight D K	6,418		Lacasse L E	23,545		Le Blanc D K	22,531	
Knight E	59,128	3,299	Lacey T E	31,867	85	Leach J J	20,244	
Knock J R	28,706	83	Lacharity A V	21,090		Leach M A	22,583	57
Knott S M	11,084		Lacharity C	4,744		Leadem C L	34,805	705
Knott R A	29,417	1,229	Lachmanec G J	723		Leahy T G	24,248	1,390
Knox B	6,420		Lacombe K	923		Leahy J	7,393	
Knutson C	8,169		Lacouvee M J	17,017		Leaky H	5,766	
Knutson R G	27,161	129	Lacroix E	4,082		Leake J W	26,096	3,735
Koenig D W	11,318	147	Ladd J R	23,422		Leahy D	4,562	
Kofoed P	4,837		Ladner S A	3,775		Leander P W S	20,197	744
Kohlen A J	26,543	181	Ladret D M	7,850		Leary S	8,055	
Kohlen D J	22,982	53	Laforest L A	3,533	37	Leask D	4,000	
Kohlman E B	4,793		Laforest M A	22,728	109	Leask R G	23,357	1,979
Kohlman M A E	3,426		Laforest S	19,627		Lebel A F	16,087	
Koborst G V	15,063		Laforge W E	24,409		Lebert D K	9,494	172
Koborst L A	22,669	110	Laframboise A V	20,801		Lebert D L	32,149	32
Kolk J D	8,945		Laframboise D J	8,410		Leblanc R E	31,014	1,094
Kolkind A	102		Lagasse L S	4,602		Lebourdais D	7,232	
Komarukich T J	15,590		Lagore D A	29,719	122	Leckie R B	28,766	24
Komori J E	22,854		Lagzin B	23,112		Leclair J J	32,314	1,652
Konas L P	6,575		Laidlaw D G	16,892	586	Leclair L C	20,921	14
Konishi J	48,577	7,971	Laidler D P	23,716		Lecuyer R G	25,598	5,605
Konkin D W	26,510	397	Laird F F	6,666		Leduc J E	45,514	2,598
Konkin E	20,024		Laird R M	30,201	3,174	Leduc R H A	32,233	
Konkin W	25,717	1,414	Laitinen S G	20,753		Leduc S A	5,169	
Kononowicz R S	22,634	1,395	Laitinen S M	39,748	920	Lee B K	26,844	
Koodin M	4,069		Lalonde C A	9,877		Lee C E	8,635	
Kooistra C M	39,267	6,828	Lalonde J G	4,635		Lee G	21,459	2,673
Kooistra R	12,177	263	Lam S	35,182	4,167	Lee G E	6,521	
Kool J	25,534		Lamarche L	2,057		Lee G R	28,028	1,073
Koop R J	19,335		Lamash D J	6,524		Lee L	20,385	299
Kopec K	24,281		Lamash J M	22,178	241	Lee T E	10,967	
Kopp C J	19,684	298	Lamb M	9,236		Leech J L	4,509	
Koppe D H	7,232		Lambert S E	23,003	325	Leeder A E	37,910	
Kopriva O	22,891		Lambkin W A	5,318		Leeper W H	5,715	
Korecki M	3,806		Lamond C J	17,927		Leeson R P	24,450	12
Kosbel L R	9,460		Lamont F	18,181		Lefevre L A	8,438	
Kossin R M	23,230		Lamont W J	29,325	190	Lefrancois M A	26,848	
Kosub S J	6,923		Lamontagne D A	9,494		Legault F	1,655	
Kouwenhoven J	30,123	428	Lamoureux R R	23,012	3,557	Legault M	15,381	372
Kovats M	44,990	366	Lampert A	4,684		Leggebockoff C	4,724	
Kowalski A	27,717	288	Lampman R	7,793	75	Legge W M	3,359	
Koyama M	25,157		Landers D M	13,980		Lehoux L	10,867	
Kozar V A	3,059		Landry K C	12,470		Leigh B M	6,791	
Kozlowski S	9,009		Lane B J	3,027		Leith E M	5,554	
Kraft D	2,355		Lane M M	22,704	1,726	Lekivetz M J	19,083	84
Kraft D	4,171		Lane T J	28,578	7	Leitch D L	33,178	482
Krajczar E	47,700	1,107	Lang E J	17,596		Lemon L S	3,078	
Krajcar K	5,791	823	Lang L M	4,405		Lemon L T	21,059	27
Kramer M H	21,445	3,460	Langdale K G	24,882	87	Lenarcic T	5,235	2,083
Kramer P C	20,685		Langevin G J	29,780	3,730	Lennox D J	8,209	39
Krane A R	29,485	93	Langlais L F	6,564		Lennox K	9,664	
Krantz N	3,706		Langley B	18,142		Lenner A W	26,217	47
Kraus L J	20,178		Langlois J W	28,639	14	Leong Y H	26,104	
Krause K P	23,813		Langlois L M	10,552		Leonowicz J	2,469	
Krause R	7,592		Langridge D W	33,519	4,023	Lepage A	30,653	154
Krestinsky B J	19,979	521	Langstaff V J	20,750		Lepage J R L	20,977	494

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Lepage P.M.	18,229		Lorch F.D.	23,519	248	MacKenzie J.R.	4,797	1,860
Lepage W.M.	20,928	19	Lord J.G.	18,486		MacKenzie K.	3,026	551
Lepard M.L.	14,219		Lord S.A.	13,862		MacKinnon D.J.	20,024	
Leroux G.D.	34,685	1,715	Lort J.E.	18,624		MacKinnon J.A.	8,092	783
Leroux L.	32,916	21	Lortscher W.	25,093	740	MacKinnon J.R.B.	31,277	699
Leroux M.J.	15,834		Losch E.	21,251	1,325	MacKinnon L.M.	19,527	1,077
Leserger G.	11,883		Lossing A.H.	23,200		MacLaren J.	28,568	3,008
Leslie J.L.	18,094	279	Louden R.E.	23,021	876	MacLaren R.H.	26,533	
Lesowski G.V.	19,332	962	Lougheed W.C.	20,489	39	MacLaughlan L.E.	9,535	
Lestage E.L.	4,562		Louie J.W.H.	43,277	1,418	MacLean D.L.	18,730	1,521
Lester T.H.	45,737	6,075	Louie K.A.	13,575		MacLellan L.R.	572	
Letain A.C.	23,117	406	Lousier J.D.	37,811	2,066	MacLellan S.G.	5,939	
Letchford R.A.	18,938	450	Love D.K.G.	33,231	575	MacLellan D.A.	37,950	3,482
Leitham R.N.	22,040		Loverenow L.	19,828	285	MacLennan D.K.	9,904	
Levesque C.L.	5,800		Loving L.	9,939		MacLeod A.A.	7,556	43
Levesque D.	4,009		Lowe I.	3,631		MacLeod D.D.	6,723	
Levesque I.J.	19,845		Lowery D.L.	623		MacLeod J.B.	34,843	261
Lewandowski B.S.J.	9,416	101	Lowrey S.D.	43,800	1,622	MacLeod J.B.	3,383	
Lewis D.D.	26,555	2,067	Loyd B.M.	4,238		MacLeod M.	8,888	
Lewis E.	1,964		Loyd J.	14,041		MacLeod N.P.	23,570	623
Lewis G.	4,386	503	Loyie D.	15,353		MacLeod R.T.	45,523	480
Lewis H.V.	54,750	1,361	Lozinsky B.	3,863		MacLise S.C.	11,552	
Lewis L.	20,928		Lucas B.A.	23,452	140	MacMaster D.C.	9,510	
Lewis T.W.	3,159		Lucas G.F.	22,223	21	MacMaster L.M.L.	18,838	
Lewysky A.M.	10,563		Lucas J.A.	28,367	1,109	MacMillan B.J.	25,362	171
Leyland J.R.	7,548		Luce L.W.	7,880		MacMillan C.	9,152	
Liber R.C.	2,438		Luchak D.	8,218		MacMillan F.	14,198	
Lick V.	12,060	730	Lucoc D.M.	18,315		MacMillan J.M.	2,116	85
Life J.H.	22,756		Lucow S.M.	924		MacNaughton W.	11,063	
Lihou R.W.	33,103	3,922	Ludwig J.M.	120		MacNicol L.N.	23,583	7
Lilly S.V.	13,119		Lukes K.J.	24,973		MacPherson A.C.	63,305	7,274
Lindaas M.	8,318	505	Lukinuk L.M.	17,806		MacPherson B.C.	20,188	433
Lindberg M.T.	41,466	1,333	Lum J.A.	17,689		MacPherson D.	10,689	
Lindburgh S.B.	27,159	3,713	Lund B.W.	6,974		MacPherson D.S.	6,939	293
Lindenblatt W.	21,088	1,660	Lund C.E.	10,427		MacRae C.D.	4,543	1,698
Lindsey S.	29,493	1,092	Lund L.	25,116		MacRae T.J.	23,348	5,942
Ling E.	7,164		Lund R.E.	9,174		MacTaggart M.C.	10,246	122
Linnell L.	11,189		Lundberg A.	12,432		Macy H.E.	3,365	
Lipsett J.A.	11,804		Lundstrom P.R.	18,713		Madeley P.	22,837	735
Lissell D.A.	21,242		Lunzmann H.	10,647		Mader B.E.	5,186	
Listar I.	32,403	552	Lunzmann L.	5,650		Madill B.R.	3,593	
Lister C.W.M.	38,777	820	Lupul V.O.	11,962		Magdanz H.A.O.	43,742	2,319
Lister G.W.	5,517		Luscombe W.B.	22,171	651	Magee G.E.	30,084	
Litchfield W.L.	2,853		Lush C.M.	18,273	234	Magee J.H.	32,447	5,531
Litt S.	17,769		Lush S.	22,494		Magee K.H.	24,936	1,785
Litterick J.P.	22,497	17	Lussier J.L.R.	29,534	74	Magee K.W.	44,992	
Little A.J.	29,535	180	Luthie M.R.	13,018		Magee P.G.	30,826	661
Little A.R.	23,546	296	Lygas P.E.	24,091	1,227	Magee V.C.	15,064	
Little C.A.	7,578		Lyle R.J.	22,406	72	Maguire M.D.	28,771	696
Little J.H.	44,186	2,915	Lynch L.N.	24,470	498	Magum J.E.	17,133	
Littlejohn M.	3,080		Lynch L.V.B.	23,157		Mah R.A.	19,335	
Liu A.W.	22,016		Lyons E.H.	43,490	3,132	Maher C.L.	19,156	
Livesey R.A.	26,711		Lytton A.M.	2,799		Maher S.E.A.	20,675	373
Livingstone S.O.	20,327		Ma T.Q.	23,770		Mahr R.	2,601	
Liza W.	24,311	63	Maas A.J.	15,964		Mallou R.	280	
Llewellyn K.G.	25,961		MacAdam M.	21,775	1,214	Malloux R.	676	
Lloyd-Smith J.	31,520	1,249	MacAdam G.M.	541		Mainer D.S.	24,326	
Lloyd D.A.	32,429	747	MacArney T.D.	9,815	125	Maion D.A.	4,236	
Lloyd G.D.	43,965	6,167	MacBain M.A.	9,031		Maitland D.	12,514	
Lloyd G.R.	19,924		MacCush P.A.	10,118		Maitland M.E.	25,515	1,315
Lloyd W.	1,594		MacDermid E.F.	23,968	289	Maitland W.J.	7,514	
Lo I.	13,311		MacDonald D.J.	3,138		Majcher D.M.	9,421	116
Lochrie T.L.	4,435		MacDonald D.L.	143		Major M.B.	12,197	150
Locke M.E.	4,998	1,883	MacDonald H.C.	702		Makaro J.M.	248	34
Lockyer L.	3,276		MacDonald J.	11,834		Makroel J.	2,662	
Lodder C.	4,741	27	MacDonald K.V.	1,813		Malahoff C.	15,015	
Lodge B.K.	28,308	134	MacDonald L.B.	4,539		Malkinson K.	11,210	32
Loehr G.J.	28,058	2,303	MacDonald M.K.	2,538		Malkinson P.K.	10,692	
Loepp M.S.	4,801		MacDonald R.E.	29,968	1,225	Mallach S.	12,806	11
Loeppky D.F.	29,869	120	MacDonald R.F.	36,861	1,119	Mallet J.C.	26,158	113
Loewen G.L.	19,228		MacDonald R.G.	35,353	85	Malley G.	361	
Lofts S.J.	2,962		MacDonald S.A.	22,776		Malley S.D.	11,466	
Loftus T.L.	2,248		MacDonald S.A.	6,603	1,580	Malinon C.	1,711	
Logan N.I.	18,278		MacDonell R.A.	4,032		Malio J.B.	2,666	
Logan R.B.	23,190	332	MacDougall A.G.	22,743	50	Malone J.A.	22,516	192
Loggie C.B.	20,901	62	MacDougall C.G.	34,844	2,011	Maloney D.E.	2,901	
Lohr L.B.	22,912	48	MacDougall P.E.	447		Maloney S.	616	
Lohr S.E.	29,255	2,138	MacDougall R.C.	25,549	25	Maloney S.	3,142	
Lokken L.C.	6,736		MacDougall R.G.	18,249		Mamm L.J.	20,764	
Loland M.A.	19,095	112	Mace F.E.	1,773		Manchester M.	19,602	
Lomas D.L.	5,280		Mace P.A.	853		Manchester P.M.	17,211	
Lomas E.M.	17,789		MacFarlane E.	12,135		Mandjik P.	23,592	
Lomas K.R.	27,724	907	Machowski R.S.	23,430	338	Mandrusiak S.	2,807	
Long E.	216		Machtnes N.E.	27,120	6,071	Manifold W.E.	26,996	
Long G.	10,852		MacInnes E.H.	25,535	166	Mann D.T.	3,335	
Long G.W.	4,304		MacIntosh W.G.	26,024	206	Mann L.R.	5,471	
Long J.G.	10,480		MacIntyre M.	25,298		Mann T.	2,078	
Long J.W.	1,571		MacIntyre W.B.	41,423	752	Manning C.R.J.	22,019	
Long K.E.	11,715		MacIsaac F.H.	1,773		Mannix L.W.	23,018	249
Long L.D.	977		MacK S.A.	11,823	229	Manson J.E.	16,831	
Long R.W.	46,633		Mack V.	16,954	91	Manthey M.	19,638	504
Long S.A.	37,065	49	MacKay A.L.	17,719		Mantic D.L.	22,428	1,835
Longair F.M.	27,708		MacKay B.G.	4,302		Mar B.	13,574	159
Longeway W.M.	5,854		MacKay D.I.	186		Mar K.	18,275	
Longstaff L.A.	3,345		MacKenzie C.	8,940		Marc J.	22,494	1,529
Loomis C.F.	3,820		MacKenzie F.	9,044	1,281	Marcelus L.M.	8,421	
Lopez C.A.	17,047	312	MacKenzie I.W.	31,890		Marchal J.J.	6,265	
						Marchand C.P.	6,882	33

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Marchand D.	4,286	McBeth D.	3,420	McKay A.	4,158
Marchand V.	1,654	McBeth E. E.	3,706	McKay J. P.	16,700
Marchant D. D.	21,496	McBratney L. G.	17,934	McKay K. A.	5,457
Marchant R. J.	24,038	McBride J. A.	32,363	McKay L.	3,759
Marchildon I. C.	3,188	McCabe S. P.	19,062	McKay M. C.	27,166
Marconato B. W.	17,781	McCaffery B. M.	24,672	McKay R. A.	25,885
Marek D. S.	9,458	McCaig V. A.	24,444	McKay R. L.	35,443
Marini J. M.	1,831	McCall M. A.	18,598	McKean K. L.	13,671
Marion F. J.	21,330	McCallan D. J.	16,904	McKee G. D.	30,237
Mark R. C.	24,118	McCallum A. J.	7,188	McKee J. W.	28,845
Marken L.	22,178	McCallum G. A.	25,048	McKenzie J.	21,383
Markila J. A.	25,017	McCandlish M. R.	22,847	McKenzie P. D.	19,968
Markin B. J.	22,677	McCann A. J.	3,329	McKenzie S. J.	1,561
Marks L. C.	6,480	McCarthy T. G.	32,325	McKeown K. L.	6,041
Markstrom J. B.	26,538	McCartney M. A.	3,197	McKeown L.	5,481
Marleau D. G.	7,841	McCartney T. A.	8,945	McKerricher B. D.	22,459
Maron J. H.	4,761	McChesney C. A.	11,678	McKinley C. D.	2,664
Marples D.	3,287	McClarnon J. P.	22,835	McKinley K. L.	1,564
Marriott M. G.	4,101	McClary J. D.	32,035	McKinnon G. A.	7,310
Marsden K. J.	11,213	McClelland C. M.	15,041	McKinnon M. K.	24,752
Marshall B. E.	17,092	McClelland G. J.	37,415	McKinstry A. D.	5,399
Marshall C.	17,392	McClinton L. W.	38,019	McLachlan W. N.	51,083
Marshall H. N.	45,656	McComb D. J.	25,290	McLaine I.	23,414
Marshall J.	25,930	McComb T. A.	6,765	McLaren M.	19,068
Marshall N. A.	30,453	McConnachie A. H.	33,093	McLaren R. A.	32,044
Marshall R. G.	4,562	McConnell C. T.	12,285	McLary S.	2,627
Marshall V. E.	27,084	McCulloch A.	14,310	McLaurie H. D.	23,702
Marshall W. J.	35,163	McCulloch B. A.	389	McLaughlin M. A.	410
Martell E. J.	1,806	McCulloch W. W.	37,804	McLaughlin S. D.	22,027
Martell G.	2,684	McCully D. G.	4,721	McLean A. M.	32,900
Martens E. H.	18,299	McDiarmid R. S.	30,988	McLean C. J.	35,266
Martens M. D.	9,287	McDonald A. A.	25,677	McLean D. M.	18,214
Martin A. F.	28,551	McDonald A. E.	23,017	McLean L.	16,684
Martin B. R.	4,150	McDonald A. J.	840	McLean S. M.	3,556
Martin D.	15,594	McDonald A. R.	25,667	McLean T. L.	6,820
Martin D.	160	McDonald A. W.	2,775	McLellan E. M.	5,046
Martin J. F.	10,795	McDonald C. G.	178	McLellan J. F.	40,879
Martin L. E.	14,796	McDonald D. M.	25,422	McLellan T.	5,671
Martin M. E.	18,621	McDonald D. R.	9,472	McLennan M.	2,352
Martin N. H.	29,658	McDonald E. J.	2,212	McLeod A. J.	41,050
Martin P. A. F.	23,117	McDonald J. A.	19,114	McLeod B. A.	3,250
Martin R. A.	1,780	McDonald J. A. D.	53,690	McLeod E. M.	5,338
Martin R. G.	27,756	McDonald J. R.	1,086	McLeod J. A.	2,629
Martin S. L.	15,933	McDonald P.	4,140	McLeod J. V.	26,207
Martiniuk P.	35,505	McDonald R. T.	19,993	McLeod R. J.	13,090
Martins C.	28,297	McDonald S. A.	25,216	McMahon K. W.	30,646
Martyniuk W. B.	9,010	McDonald S. D.	13,741	McMichael M. A.	11,276
Martynovich S. R.	38,777	McDonald S. M.	22,831	McMillan R. W. C.	12,838
Maslyk C. D.	100	McDonald W. L.	41,719	McMullin D. G.	22,039
Massey J. E.	23,117	McDonnell J. P.	5,025	McMurphy V. G.	6,375
Masson D. S.	18,193	McDonnell M. A.	20,047	McNaughton R. B.	40,221
Mast K.	10,725	McDougall B. A.	10,335	McNeil D. R.	24,487
Mastre K.	16,520	McDougall J. G.	16,825	McNic J. D.	3,329
Mastrobuono L.	14,965	McDougall K. A.	17,890	McPhail D. G.	42,572
Matchett D. M.	10,931	McDowell R. M.	25,669	McQuarrie J. N.	21,948
Materi R. M.	10,786	McEachern H. H.	33,586	McQuillan S. J.	22,644
Mather J.	2,194	McEachern I. A.	8,953	McRae P.	13,719
Mather J. E.	8,371	McEachern K. D.	27,952	McRann J. J.	25,071
Mathiasen K. S.	1,375	McElgunn G. S.	3,026	McRuer J. A.	20,265
Mathis G. E.	7,592	McEwen C. L.	14,990	McTaggart C. P.	12,415
Mathison D. J.	25,791	McEwen L. H.	28,189	McTaggart S. J.	1,406
Matsuda N. M.	6,029	McEwen T. A. D.	7,696	Meagher H.	16,531
Matsu H.	26,854	McFadden E. A.	24,305	Meagher M. D.	42,410
Matsuo S.	17,448	McFadyen J. A.	7,470	Means D. J.	31,604
Matthew D. D.	19,185	McFadden N.	18,821	Meccredy J. R.	18,286
Matthews B. D.	4,280	McFarland B.	7,925	Meccredy R. G.	22,977
Matthews K. L.	29,463	McFetridge R. G.	7,307	Medeiros R.	25,476
Matthews R. G.	42,599	McGeachy D. E.	26,353	Medynski A.	34,829
Martin G. G.	9,528	McGhee W. S.	661	Meek C. A.	15,420
Mattson N. T.	19,831	McGillivray A. A.	7,615	Meggi G.	17,343
Mazele R. A.	27,622	McGowan B.	1,987	Mehain J. F.	26,329
Mazen T. W.	33,724	McGraw B. C.	29,268	Mehl H. A.	20,688
Mauch W. P.	12,674	McGraw I. C.	29,884	Melinger D. V.	37,779
Maurer K. D.	1,649	McGregor A. R.	34,668	Mier K.	1,323
Maurice R. E.	18,444	McGregor J. S.	22,523	Meise L. C.	6,711
Mauthner K. M.	1,109	McGregor K. D.	7,452	Meise P. A.	7,869
Mawhinny L. K.	10,088	McGregor M. D.	18,700	Meister R. P.	25,072
Maxwell D. S.	4,486	McGregor R. G.	20,024	Melanson A. L.	4,849
Maxwell J. A.	21,861	McGregor R. K.	651	Mellace T.	17,843
Maxwell J. F.	29,844	McGuire H. V.	10,465	Mellish J.	10,061
Maxwell J. N.	35,379	McGuire J.	7,186	Mellish M. E.	3,344
Maxwell J. W.	42,050	McGuire L. H.	7,467	Melton R. B.	26,914
May F. M.	23,147	McHarg T.	9,430	Melton R. B.	2,267
Mayes B. A.	2,144	McIlfaferick K. D.	31,988	Melts H.	713
Mayhew D.	16,904	McInnes J. S.	8,925	Menagh D. A.	9,006
Mayo S.	15,393	McInnes M.	5,305	Mendel E. F.	24,942
Maze R. M.	23,262	McInnes M. E.	3,484	Menning J.	41,898
Mazzei R. B.	21,755	McInnis G. J.	24,004	Mercer G. M.	26,566
McAfee K. P.	30,286	McIntosh D. C.	26,161	Mercer L.	5,689
McAish R.	19,848	McIntosh P.	10,417	Mercer L. E.	11,702
McAlistair F. D.	18,609	McIntosh T. A.	3,026	Meredith R.	25,178
McAlistair R. A.	3,363	McIntyre B. J.	34,172	Merkel G. E.	2,517
McArthur D. C.	26,337	McIntyre J. A.	19,151	Merkley C. L.	45,903
McArthur E. J.	40,241	McIntyre K. L.	2,786	Mier H.	756
McArthur S. L.	6,776	McIntyre M. R.	22,332	Merrell R. J.	23,041
McArthur S. N.	20,910	McIsaac G.	8,496		
McBee D.	2,994	McIvor E. B.	8,505		

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Merrick D W.....	26,132	369	Mitchell S.....	141		Morrow W G.....	25,236	1,363
Merrill J M.....	18,315		Mitchell S L.....	11,178		Mortenson L R.....	24,240	
Merry H E.....	31,184	325	Mitchell S P.....	21,844	342	Mortimer N R H.....	4,652	46
Merry K J.....	28,143	88	Mitchell S C.....	4,063	943	Morton H L.....	10,665	344
Merta R E.....	24,593		Mitchell W H.....	27,188	46	Moscanto J W.....	6,085	
Mesenchuk E J.....	33,219	171	Mitchell W K.....	31,047	612	Moscanto W E.....	23,134	7
Metcalfe R J.....	23,391		Mitchell W R.....	44,403	702	Moseley G W.....	24,233	
Metzger R R.....	3,046		Miyahara M.....	22,441	470	Mosley A A.....	20,388	
Meyer A.....	1,399		Mobbs A H.....	29,285		Moss A.....	6,691	
Meyer E.....	13,799		Mobbs B H.....	22,344	206	Moss I S.....	21,539	627
Meyer H.....	26,309		Mobbs B H.....	25,907	317	Moss L C.....	2,440	
Meyer K L.....	3,502		Mock T D.....	26,324		Moss S.....	4,076	
Meyer M M.....	22,540	707	Modrall D C.....	3,810		Mosser S.....	2,763	90
Meyer T V.....	18,943		Modrall H R.....	23,927	1,946	Motterhead B R.....	1,062	
Michael E R.....	23,506	102	Moe D W.....	22,376	85	Mottishaw J E.....	24,913	26
Michaelsen L.....	21,401		Moe E L.....	22,349	859	Mould R N.....	38,968	756
Michaluk C J.....	22,324	710	Moe J W.....	23,097	928	Mountain J B.....	45,544	6,298
Michel E.....	11,781	29	Moeller L W.....	24,421	1,557	Movoid M.....	2,473	
Michel F.....	2,619		Moen A R.....	23,481		Moxey D E.....	25,496	366
Michel P F.....	26,435		Moffitt N A.....	1,186		Moxey E P.....	26,379	
Michell M G.....	6,117		Mohammad J A.....	7,416		Moyer C P.....	18,467	
Michor R A.....	29,121	418	Mohr E J.....	7,304		Moyes B A.....	18,815	
Middelburg B A.....	24,692	1,051	Mohr E M.....	18,901		Mudroe P L.....	10,624	
Middleton R M.....	14,801	2,957	Mohr J.....	18,057		Mueller B.....	3,207	
Middle A O.....	5,556		Moi A C.....	33,724	2,863	Mueller H.....	43,422	4,011
Mieras J.....	24,583	675	Moi A W.....	6,838	37	Muir A.....	21,813	3,205
Mikkelsen A E.....	17,609	369	Moi E J M.....	28,902	673	Muir D.....	7,005	
Milburn D K.....	19,056		Molendyk K S.....	19,206	296	Muir J A.....	39,274	4,423
Milburn L J.....	25,699	1,597	Molenskamp A.....	3,122		Muir K L.....	9,061	
Miles K.....	29,776		Molsworth R D.....	5,272	777	Muirhead D B.....	6,933	
Miles K P.....	17,768		Molnar W A.....	31,675	2,228	Mulder G C.....	6,155	
Miles L G.....	2,330		Molochuk D K.....	31,547	1,982	Mulherin P J.....	22,054	46
Miles S L.....	29,164	545	Mondor S M.....	16,192		Mullane J F.....	33,424	354
Milinazzo F.....	31,364	3,979	Monetta A M.....	18,956	114	Mullane L.....	8,874	
Millar J A.....	22,493		Monette A G.....	29,036	172	Muller R.....	34,385	554
Millar J A M.....	7,396		Moniak R G.....	20,396		Mullett D F.....	20,879	451
Millar R R.....	23,362	83	Monroe K R.....	26,983	1,986	Mullock G A.....	17,076	7
Millard D R.....	27,768	1,725	Monroe W O.....	22,336		Mumford C J.....	17,816	22
Miller A.....	25,699	488	Monnell D.....	332		Mumford R P L.....	39,313	1,182
Miller A K.....	22,985	4,796	Monnell N M.....	8,458		Munn D J.....	39,605	1,706
Miller B D.....	758		Monseith G P.....	30,161	3,906	Munro D A.....	15,940	
Miller B J.....	20,790	2,071	Monseith M E.....	47,179	1,383	Munro G D.....	15,261	
Miller B P.....	29,124	766	Monseith S.....	9,915	87	Munro J J.....	42,644	3,629
Miller C E.....	22,912		Montgomery G.....	5,417		Munro M A.....	4,728	
Miller D B.....	21,571		Moody A D.....	29,884	401	Munson W.....	5,275	
Miller D L.....	22,178		Moody J E.....	26,881	1,483	Murdoch J A.....	36,146	1,616
Miller G W.....	12,480	40	Mooney J F.....	4,540	358	Murdock G R.....	26,024	781
Miller K A.....	24,784	5,583	Moore-Bustin P.....	21,437	2,333	Murdock J.....	22,679	260
Miller M.....	229		Moore B H.....	17,156	643	Murphy C H.....	2,508	
Miller N L.....	22,178	404	Moore C L.....	12,872		Murphy D G.....	3,944	
Miller P.....	17,432		Moore C M.....	39,209	565	Murphy J C.....	26,024	4,738
Miller P A.....	23,374	75	Moore C R.....	38,968	5,402	Murphy R.....	25,872	
Miller R D.....	22,078		Moore D K.....	5,805		Murphy V M.....	23,239	676
Miller R G.....	43,329	2,687	Moore H E.....	25,638		Murphy W.....	11,103	
Miller R K J.....	12,492		Moore J D.....	17,691	73	Murray A J.....	5,121	
Miller W J.....	25,226	3,795	Moore M E.....	11,923		Murray B J.....	3,341	
Milligan J R.....	44		Moore R G.....	25,731	625	Murray D H.....	13,296	32
Milligan R T.....	13,390	612	Moore S A.....	432		Murray E T.....	23,602	81
Milligan S R.....	19,998		Moore S G.....	5,463	7	Murray J.....	673	
Milligen P.....	7,744	455	Moore W.....	24,983		Murray J D.....	2,786	549
Millinkly I.....	1,647		Moore W M.....	18,260		Murray M.....	17,982	119
Mills A S.....	26,899		Moorhouse W R.....	1,849		Murray R A.....	29,750	200
Mills B B.....	2,191		Moran J M.....	30,520	883	Murray S L.....	10,084	
Mills C R.....	37,673	2,267	Mordant B.....	16,556		Murray T.....	7,644	
Mills G F.....	23,931		Morden P.....	18,943		Murray V.....	4,894	
Mills M J.....	4,433	32	Moreau J E.....	23,476		Musaph L P.....	23,548	2,318
Mills S.....	3,131		Morgan D J.....	1,773		Mussick A B.....	23,546	711
Millward W S.....	47,403	3,303	Morgan G B.....	9,638		Muto L F.....	12,103	
Milne C R.....	9,602		Morgan G F.....	28,590	510	Myers A A.....	23,117	
Milne D J.....	20,015		Morgan G L.....	31,632	1,580	Myers F W.....	34,310	1,015
Milner B G.....	6,705		Morgan J R.....	31,233	1,309	Myers K I.....	5,055	
Milner K.....	43,229	1,692	Morgan K H.....	28,775	1,129	Myers L.....	3,920	
Milner L M.....	2,570		Morgan M C.....	22,178		Myers L.....	22,609	302
Milner L M.....	651		Morgan W C.....	5,251		Myers M E.....	16,131	
Milroy J E.....	3,990		Morin J.....	5,504		Myers W J.....	23,005	
Miltenberger G W.....	3,496	107	Mork V G.....	8,378	157	Myrah D S.....	8,860	
Milton E R.....	18,699		Morland P.....	11,150		Nadeau M A.....	15,201	
Milton G A.....	1,831		Morley K A.....	16,860		Naei L R.....	17,846	
Milum M.....	4,825		Morrall L M.....	18,435	265	Nagy G P.....	47,700	2,472
Min B D.....	37,126	366	Morrice E A.....	19,480	301	Nagy N J.....	20,306	
Miner T J.....	22,734	1,308	Morris D A.....	24,072		Nakashima F.....	22,400	56
Minhas J S.....	2,972		Morris D P.....	28,688		Nakashoji D.....	27,966	
Minnaabur P J.....	12,076		Morris D A.....	26,037	693	Nakatsu D T.....	33,734	308
Miraglia M A.....	18,420	1,256	Morris E V.....	31,099	3,543	Nakken P.....	5,505	
Mirza M Y.....	50,127	713	Morris L J.....	15,475	163	Namson J E.....	24,837	
Misan S E.....	16,361	82	Morris V.....	590		Napora.....	9,269	
Miskovich H L.....	29,768		Morrison B T.....	25,363	293	Nash E.....	29,804	2,952
Mitchell A D.....	29,617	31	Morrison D D S.....	31,970	4,962	Nash E J M.....	9,314	
Mitchell A S.....	34,362	256	Morrison D S.....	4,510		Nash J T.....	29,534	2,090
Mitchell C O.....	24,009	193	Morrison G.....	3,488		Nash W A.....	23,583	
Mitchell K J.....	50,580	1,321	Morrison H R.....	23,117		Nasif L I.....	21,890	338
Mitchell K M.....	21,629	654	Morrison I A.....	43,977	8,449	Natsuhara R K.....	49,698	2,134
Mitchell L P.....	24,890	373	Morrison M M.....	27,297	361	Naud D M.....	25,656	84
Mitchell M M.....	16,458		Morrow C B.....	29,371	5,695	Naud K I.....	4,661	1,772
Mitchell R.....	25,343	106	Morrow D B.....	11,275	5	Neagle G F.....	26,872	729
Mitchell R D.....	40,977	1,323	Morrow D.....	310		Neagle L.....	23,647	73
			Morrow M J.....	22,018	207	Neagle R M.....	9,919	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Neal T.	23,499	175	Norton J. K.	18,580		Palmer K. E.	7,671
Neave K. A.	23,666	391	Norwell J. A.	3,810		Palmer L. C.	13,369
Nebocat O.	9,090		Noulett W. S.	4,405		Pamplin G. B.	42,255
Nedelec A. H.	3,071		Novak L. M.	1,773		Pankratz A. E.	18,065
Nedelec J. H. L.	5,113		Novakowski J. D.	1,315		Pankratz L.	1,194
Nedoborski J. W.	12,468	62	Nowak M.	52		Pankratz L. A.	6,515
Nedokus E.	22,522	1,305	Nudds M.	2,318		Panton E. J.	17,145
Needham R. G.	9,434		Nugent S. P. M.	3,067		Pape M.	85
Neff S.	1,608		Null R. A.	22,907	733	Papequash E.	14,628
Negrin K. A.	8,360		Numan A.	21,473		Papou J.	1,481
Neighbor H. W.	30,215	490	Numan W. H.	25,195	82	Parberry G. H.	3,572
Neighbor R.	20,046		Nuszdorfer F. C.	32,258	2,903	Parfitt J. G.	33,151
Neil R. G.	23,328	308	Nyberg J. B.	65,078	3,896	Park C. L.	3,052
Neill C.	16,684		Nyden R. A.	33,224	2,587	Park J. H.	22,051
Nelitz E. L.	24,037		Nyers F.	44,403	518	Park M. B.	18,060
Nell G.	19,257	840	Nyhuus C. M. Y.	2,041		Parker-Sutton M. A.	11,998
Nell P. E.	3,351		Nymark C. A.	33,790	1,323	Parker-Sutton S.	6,521
Nelson C. L.	47,164	1,606	Nyst H.	43,950	2,749	Parkes C. J.	3,361
Nelson D. I.	3,615		Nystedt P.	19,723	760	Parkinson A.	1,320
Nelson D. L.	7,231		Nystrom B.	35,685	5,217	Parkinson J. R.	22,245
Nelson D. R.	31,658	76	O'Brien M. E.	19,891		Parminster D. O.	36,542
Nelson E. A.	2,791		O'Dette L. E. J.	24,963	180	Parminster J. V.	31,881
Nelson I.	18,889	1,400	O'Meara M. J.	23,731	966	Parno D. A.	6,883
Nelson K. A.	36,411	1,303	O'Neill C. F.	5,578		Parry J. A.	11,738
Nelson K. M.	14,196		O'Neill B. J.	27,244	660	Parry N.	11,675
Nelson S.	18,702	1,533	O'Neill D. R.	6,471		Parsons D. R.	36,459
Nelthorpe C. M.	15,798		O'Neill N. J.	3,188		Parsons M. H.	1,109
Nemeth J.	5,715	508	Oakley B. T. J.	35,921	88	Partridge A. J.	6,896
Nemeth J.	41,496	1,596	O'Brien W. A.	6,728		Pascas S. A.	386
Neron W. O.	32,210	118	Ochs K.	4,493		Pascuzzo M. C.	22,322
Nesbit D.	2,155		O'Connor C. N.	15,855		Pashnik P. A.	45,418
Nesbitt E.	1,568		Odierne A. A.	30,666	666	Pascynik V.	44,403
Nesting N. T.	27,718		Offizier H.	19,929	100	Paskewich N.	25,020
Netterfield N. P.	22,040		Ogg J. G.	21,752		Passingham L. A.	16,132
Neufeld D. A.	4,833		Ohlhausen G. G.	28,257	4,691	Pastuch H.	21,587
Neuman S. M.	4,392		Ohlhausen K. L.	30,411	181	Patch Alison.	8,256
Neumann E.	29,244	17	Ohl A. E.	11,078	164	Pate B. G.	18,440
Neuwirth D. R.	214		Oke I. G.	25,036		Peenaude W. E.	12,916
Newby G.	45		Olafson J. W.	29,993	2,909	Peterson A.	7,601
Newhouse F.	28,004		Olesen H. N.	4,062		Peterson K. L.	30,306
Newhouse J. R.	29,225	2,189	Olesen M.	893		Peterson R. W.	28,212
Newlands A. C.	25,963		Oliemans W. F.	3,550		Patey G. D.	15,839
Newman C. J.	26,881	3,440	Oliver G. M.	27,819	336	Paton R. F.	1,066
Newman G.	1,571		Oliynik R. T.	26,494	2,697	Patrick M.	3,973
Newman R.	7,054	1,121	Olson J. B.	36,774	117	Pattenden F. A.	23,846
Newman R. E.	40,652	394	Olson W. L.	2,765		Pattenden J.	18,299
Newsome G. A.	12,981	28	Olson G.	19,222		Patterson G. P.	28,416
Newton P.	26,051	389	Olson M. J.	18,299	330	Patterson S. M.	11,392
Niblack M. M.	18,299		Olson R. A.	1,566		Patterson W. M.	23,071
Nichol J. A.	53,384	1,840	Olson R. C.	2,022		Pattis S. D.	16,660
Nichol J. A.	4,470		Olson S. M.	3,393		Pattis S. M.	2,738
Nicholls G. M.	41,379	972	Olson S. M.	17,225		Pattinson W. S.	22,181
Nicholls M. J.	22,001		Omule S. A. Y.	38,560	1,713	Pattison M. B.	651
Nichols A.	4,826		Oneill C. N.	23,387	58	Paton D. R.	9,408
Nichols B. J.	3,793		Onions P. M.	2,038		Paul C. G.	20,492
Nichols G. H.	41,509	879	Onischuk D. B.	4,863		Paul D. E.	4,911
Nichols T. A.	9,961		Onishko P. J.	23,980		Paul N. B.	27,858
Nicholson A.	25,762	2,383	Orason M. J.	28,775	4,143	Paul S. D.	39,342
Nicholson H. E.	4,336		Orchin A. W.	4,304		Pauiding J. W.	22,082
Nicholson K. A.	15,629		Oven R.	5,251		Pavan E.	12,560
Nicholson P. C.	14,176	808	Ovenrod D. W.	40,784	2,356	Payne D. E.	11,908
Nicholson P. M.	17,664		Oroz D.	25,058	112	Payne E. L.	12,398
Nickel R.	21,899	1	Orrick E. A.	18,220	127	Paynter J. W.	2,710
Nicolson C. L.	10,532	1,414	Orrer L. S.	1,773		Paynter J. W.	6,166
Nielsen G. G.	20,352		Osachoff L. M.	26,005		Pazar E. A.	16,547
Nielsen J.	24,263		Osborn S. H.	22,548	468	Peach E. M.	841
Nielsen J. H.	3,328		Osborne B. H.	8,372		Peacher C. L.	4,232
Nielsen P.	1,890		Osborne H. J.	29,878	188	Pearce B.	3,497
Nieman R. H.	7,218	189	Osborne V. J.	23,959	7	Pearce C. L.	3,054
Niemann T.	37,823	961	Osland R. E.	42,442	440	Pearce C. V.	14,492
Niezen A. H.	22,964	34	Osmaehento R. A.	22,297		Pearce D. F.	32,701
Nijholt F. J.	11,797		Ostafew S. S.	23,352		Pearce F.	2,315
Nikal B. J.	2,368		Ostashek L. A.	16,614		Pearce J.	34,238
Nishimura R. T.	6,002	72	Ostry R. T.	44,014	2,168	Peuce R.	3,747
Nitz W.	28,702	2,087	Ostler B. A.	729		Pears M. A.	23,466
Niven K.	18,407		Ostoforoff G.	7,141		Pearson M. J.	2,908
Niven M. J.	22,994	33	Onwald D. L.	49,804	2,267	Pearson W. S.	39,674
Noakes H. E.	4,624		Oschere-Bostang J.	35,686	3,417	Peasland T. H. S.	31,934
Noakes L.	18,276		Ottens R. B.	13,860		Pedder L.	1,367
Noble C. R.	24,036	70	Ottens D. H.	20,853		Pedersen K. J.	9,007
Noble G. A.	22,088	1,356	Ovington F. E. J.	18,690	7	Pedersen M. C.	13,579
Noble W. B.	36,827	2,419	Ozawa Y.	44,323	1,477	Pedersen T. K.	25,952
Nohr H. A.	1,773		Ozeroff L. L.	26,011	1,460	Pederson E.	22,528
Noles R. R.	19,113		Pachal N. R.	16,528		Pederson R. G.	29,329
Nootebois J. G.	23,425		Paczkowski P.	22,159		Peelies-Adams C. D.	17,220
Norcross G.	1,91		Pagdin M. W.	23,114		Peelies D.	2,144
Norden H. B.	24,962	235	Page G. D.	3,978		Peitzache L. A.	25,774
Nordhus C. E.	172		Page L.	7,617	834	Peitchat L. H.	38,193
Nordstrom L. O.	7,054	412	Page R.	3,742		Peitchat M. K.	31,421
Nordvik R.	11,244		Page R. E.	25,818	1,071	Pellerin G.	31,050
Noren H. W.	11,586		Painter A. J.	5,445		Peley V. L.	5,011
Norish W. T.	26,619		Painter R. A.	23,931	418	Pellows Y.	5,095
Norman G.	20,537	1,317	Pakka M. E.	10,198		Pemest A. R.	38,757
Norman P. J.	23,071	1,608	Pakrasina A.	32,136	379	Pender D.	4,377
Norman P. L.	11,484		Pakrasina M.	21,907	380	Pendergast D. V.	4,950
Norman A. R.	32,257		Paley L.	23,399		Pendergast G. R.	22,697
Northrup K. A.	30,379	196				Pendergast K. D.	8,509

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Pendergast L J	29,715		Plante J C	1,773		Prince J	3,400	
Pendergast W K	39,173	4,110	Plasko P	26,437	862	Pringle D	9,719	
Pendl F T	42,742	5,028	Platt S G	3,010		Pringle M D	553	
Pendleton P F	18,283		Platt W	23,927	409	Prinsze M W	41,545	1,293
Penner H M	22,636	7	Podger J E	24,502	169	Prior C D	22,178	226
Penner M	4,282		Podger J M	22,986		Pritchard M	3,954	
Penner M H	10,370		Podrikske G L	10,233		Procter D R	28,624	35
Penner W C	29,719	712	Poelmans P J	17,664		Prokop R G	24,770	902
Penny B S	12,137	7	Poets R F	29,255	217	Prokopanko R W	6,638	
Perchie R W	32,758	2,667	Pohanke U	10,525		Prokopetz S A	488	
Perceval D W	27,830	1,668	Poirier E M	18,213		Prosser R W	6,965	
Perceplecta D	5,790	66	Poirier K M	17,755		Pruster M	16,945	
Perceplecta E	22,882		Poirier R J	1,046		Pryce B L	5,791	140
Perceplecta L V	30,125	327	Pojar J J	42,187	2,752	Pryhika B A	21,283	
Perceveroff S A	36,868	813	Polden L L	6,330		Pryma B	9,897	87
Perkin S	8,219		Pollack J C	40,013	4,458	Przeczek J E	31,466	1,357
Perkins P	25,380	423	Pollard A R	33,367	186	Prziada J C	2,963	
Perks S L	5,862	389	Pollard H S	24,250	902	Pugach D	2,624	
Pernicka N C	1,817		Pollard M J	9,589	2,335	Pulice M	17,265	
Perras J J	36,305	64	Pollack H E	20,924		Pullman I L	19,983	
Perrault W	14,753		Pollack R	26,963	862	Pullman K L	19,367	260
Perry J	26,022		Pollack Y M	10,578		Purcha S L	2,823	
Perry R F	24,209	14	Poly N	590		Purdie D D	16,640	
Perron B	4,330		Pomeroy N J	11,093	3,276	Purdy D G	21,501	
Perron T O R	29,350	2,967	Ponka T K	26,131		Purnell R	34,610	845
Pertelson M	923		Ponsford D E	23,931	885	Pusch C A	3,421	
Peter T H	43,798	1,318	Pontious E R	20,837	25	Pytet H V	19,080	
Peters B L	11,829		Poole C A	26,308	327	Pylatuk C	25,971	
Peters J	8,863		Poole D R	27,373	33	Pyper S	4,953	50
Peters J C	1,795	117	Poole K S	9,563		Quait T W	14,571	21
Peters L A	9,812		Poole R G	28,651	57	Quarson G E	407	
Peters S L	2,009		Poole S M	1,021		Quaroni V	25,805	842
Peters W	6,438		Pope E A	11,471	868	Quast H W	38,974	
Peterson A R	25,925		Pope R A	36,022	2,418	Quayle R	3,344	
Peterson B L	6,742		Popoff A A	22,460	3,376	Quenet R V	44,577	3,384
Peterson E E	27,139	103	Porpacz L J	46,806	36	Quesnel S R	30,624	150
Peterson G J	24,508	2,362	Porteous M	1,890		Quick L L	23,102	77
Peterson J D	24,083	95	Porter D D	29,869	125	Quigley K C	3,349	
Peterson L	23,373	4,997	Porter M	335		Quin L J	20,964	1,440
Peterson S G	18,097		Portman G M	24,679	57	Quinn D A	28,299	4,062
Pethybridge J L	34,148	795	Portsch W W H	25,281	427	Quinn R L	22,418	483
Petrie L M	18,351	13	Posehn A E	27,665		Quinn T D	4,940	
Petryshen D	24,116	835	Pospolita S	4,123		Quirk N E A	22,328	
Petersen T	26,024	555	Potesta M A	3,371		Raatz R D	19,197	143
Pettifor L L	18,592		Potter E D	22,481	6,274	Racine R M	22,501	455
Pettigrew K B	22,446	1,326	Potter M G	1,232		Radchenko G J	31,506	497
Pettitt G C	8,617		Potter W G	29,973	2,940	Radcliff G R	23,973	250
Pettman C W	8,080	106	Pottinger C V	8,692		Radford B T	46,270	1,289
Petty C	19,683		Potts H M	17,582	989	Radke R B	20,980	
Petty A P	18,250		Potulicki B J	21,660		Rahn M J	16,614	
Petty L	24,482		Potvin M C F	27,537	4,489	Raiche C	1,752	
Pettyer S G	4,680		Poulin H E	4,957		Rajala G	612	
Pfannenschmidt H W	24,716	191	Poulin K B	25,186		Rallioff G R	25,473	19
Pfeifer K M	2,352		Poulin L A	25,482	197	Ralph L M	22,885	
Pflanz O H	30,097	549	Poulton R J	1,121		Ralph M	16,034	
Philbrook R	3,021	150	Pound L A	13,471	141	Ralph M	4,585	
Phillips K D	13,095	1,181	Powell D	5,938		Ramage J E	100	
Phillips M J	26,024	1,771	Powell D F	27,641	202	Ramey D I	17,937	122
Phillips N G	6,354		Powell D J	4,099		Ramsay B M	19,994	
Phillips W J A	24,895	51	Powell G E	30,577	76	Ramsay B M M	23,975	244
Picard M J	19,924		Powell H G	48,093	2,605	Ramsay J	7,781	
Pichaza M	1,568		Powell H Q	19,986		Ramsay J A	3,650	
Pick T G	24,029	154	Powell N J	26,125		Ramsay R L	4,739	137
Pickford J D	9,247		Powell R W	32,000	4,533	Ramsay R	29,255	206
Pierce A B	25,676		Powell S E	22,121		Ramsey R	11,734	
Pierrot C M	4,267		Powell W F B	13,085		Randall A D	43,541	1,779
Pietila J J	23,835	669	Power C A	3,603		Randle K	9,433	
Piette R U	18,410	168	Pozzato S E	853		Randle W	14,181	
Pigeon D W	21,494		Pratt J	16,832		Ranger R B	2,785	527
Piggitt D J	31,285	271	Pratt K E G	31,755	934	Ranquist N A	26,556	6,514
Piggott C	11,879		Pratt L M	3,724		Ransom M G	6,858	62
Piggott D	2,446		Pratt C	21,179		Ranson D	35,983	3,821
Pikula T D	2,297		Pratt J A	5,341		Rasilainen P H	5,450	
Pilcher L	19,156		Prelusky A G	37,950		Rasmussen V H	11,112	
Pilling A E	9,344		Prendergast L J	10,147		Ratcliffe W M	29,432	4,295
Pilling G A	5,373	1,910	Prescott L A	13,008		Rathbone T S	3,403	150
Pilon L	1,773		Prest G W	38,382	937	Ratzlaff H E	9,368	
Pinchbeck R M	17,609	285	Prest R S	24,672	2,430	Raven D J	40,745	1,685
Pinkerton G E	41,322	3,797	Preston G S	25,503		Ravnaas E F	23,049	246
Pinko V	4,651		Preston P J	24,369	139	Rawluk G B	25,066	
Pinter L	4,170		Preston T W	26,640	74	Rawluk R	17,257	
Pinyon D M	841		Price C P	20,014	385	Ray C A	27,937	2,129
Pinke M H	9,361		Price D C	10,218		Read B A	32,659	710
Pirttikoski P H	34,207	1,084	Price E M	20,055	109	Read B J	19,501	372
Pistak A P	6,081		Price G	23,624	588	Reader R S	18,199	
Pistak W O	31,141	35	Price J E	25,184	70	Reading F L	4,193	
Pitcher M	17,362		Price L	10,126		Reardon K	734	
Pitsakis P	24,280		Price L D	24,008	126	Reay D	10,526	
Pitt P	23,427		Price M A	20,657	7	Rebentad R D	28,692	312
Pitt W A	23,635		Price R B	1,466	760	Reber N	6,791	
Piton B G	8,027		Price S	33,852	1,635	Recek F	25,038	1,217
Piace R	4,535		Price T	1,544		Redfern S	8,419	46
Pianden R P	20,383	586	Price Y	1,705		Redisky J H	7,844	
Pianden J	16,568		Priestman A L	3,449		Reed B	758	
Piandee D	21,922	361	Prill R A	26,571	7	Reedman R K	30,371	400
Plant R	3,499		Prince D C	19,925		Reedy B E	11,382	495
Plant B A	20,027	57						

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Reckie C D.....	1,823		Robazza R J.....	5,658		Roy K M.....	1,315
Rees V.....	18,193		Robb D A.....	32,096	2,526	Roy P J.....	17,577
Reeves P.....	8,412		Robbins R G.....	23,516		Roy R.....	5,243
Reeves R J.....	45,775	2,497	Robbins R W.....	71,053	4,908	Ruani C.....	8,087
Reibin D J.....	23,725	167	Roberge R F.....	27,426	293	Rubin A A.....	42,206
Reichenback G H.....	30,731	525	Roberts A L.....	11,222	100	Ruck J A M.....	8,343
Reichert L.....	18,840		Roberts A M.....	8,773	355	Rucker P J.....	21,520
Reid D.....	26,039		Roberts A P.....	18,025		Ruckle N V.....	2,704
Reid E J.....	26,002	42	Roberts D.....	7,754		Rudd C A.....	15,167
Reid H M.....	16,837		Roberts D A.....	4,552	75	Rudolph D S.....	32,744
Reid J A.....	22,302	14	Roberts D P.....	20,896	65	Ruff R D.....	1,664
Reid J A.....	31,546	765	Roberts E W.....	9,753		Rumley L A.....	10,381
Reid J A K.....	57,098	1,195	Roberts F M.....	19,370		Rundberg L A.....	9,222
Reid K A.....	10,634	4	Roberts M.....	19,433		Rundle G R.....	38,740
Reid W R.....	21,090		Roberts R D.....	18,048		Rushton T E.....	23,507
Reid W W.....	29,883		Roberts R.....	4,214	37	Rushworth W E.....	1,077
Reiland D L.....	6,216		Roberts V.....	6,525		Rusland D J.....	8,316
Reimer R J.....	41,874	5,841	Roberts W B.....	25,634	872	Russ T.....	26,642
Reiter D.....	18,487	1,025	Robertson B D.....	2,131		Russell B J.....	18,399
Reith S G.....	7,620	28	Robertson B L.....	26,352	648	Russell D W R.....	37,655
Rempel J G.....	25,027	254	Robertson C M.....	18,290	325	Russell H A.....	22,554
Rempel P W.....	11,150		Robertson D N.....	38,668	830	Russell I F.....	27,860
Rempel W.....	22,443	1,368	Robertson D S.....	22,593		Russell J A.....	14,168
Renaud D.....	22,538	25	Robertson G E R.....	23,056	323	Russell J S.....	26,723
Renner R D.....	22,027	42	Robertson H A.....	16,250		Russell K L.....	7,026
Rennie B J.....	20,928		Robertson L M.....	23,605	147	Russell L B.....	28,622
Rennie P G.....	10,903	306	Robertson L R.....	24,647	149	Russell L G.....	35,717
Rennie R.....	1,898		Robertson P A.....	8,525	188	Russell M.....	23,378
Rennie S.....	15,973	110	Robillard B I.....	22,586	1,884	Russell O M A.....	13,390
Rensby D F.....	27,563	83	Robin P W.....	26,613	1,731	Russell S I.....	8,440
Renshaw L F.....	50,374	115	Robinson A B.....	57,702	9,649	Rustand F.....	821
Renyk L G.....	1,081		Robinson D R C.....	21,736		Rutherford D T.....	27,206
Repp A.....	21,580	226	Robinson G.....	9,606	33	Rutherford J L.....	2,675
Resh L W.....	48,084	2,121	Robinson G A.....	19,257		Ryan J R.....	5,262
Restall J I.....	629		Robinson G D.....	18,299	353	Ryan W M.....	21,562
Reuter F.....	37,395	244	Robinson G M.....	27,819	568	Ryder E.....	2,740
Revel W J.....	37,166	5,795	Robinson G M.....	3,295		Ryding N.....	5,242
Reveley H C.....	27,337	566	Robinson J L.....	45,446	1,678	Sackney P R.....	2,479
Reynolds B C.....	3,188		Robinson N.....	2,716		Sadler C.....	10,317
Reynolds D G.....	9,555	198	Robinson R.....	17,154		Sadowney K L.....	19,744
Reynolds D W.....	30,396	2,869	Robinson S C.....	17,944		Sage B L.....	14,857
Reynolds M C.....	16,297		Robinson S L.....	20,050		Sahl G C.....	19,633
Reynolds M W.....	11,512		Robson P E.....	6,922		Saiko J J.....	23,307
Reynolds P K.....	25,229	4,221	Rodden B H.....	7,829	329	Sakawsky J D.....	4,791
Reynolds S E.....	7,376	68	Rodgers B J.....	19,812	303	Salamon S.....	733
Reynolds T R M.....	26,107		Rodgers G M.....	23,012	655	Sales G J.....	10,949
Rhindress C A.....	23,097	59	Rodine A J.....	20,117	234	Salkeld S D.....	3,238
Rhodes W T.....	26,024		Rodriguez D R.....	11,219		Salm P J.....	29,707
Ricard M T.....	10,558		Roe A M.....	8,352		Salmon L M.....	210
Rice D T.....	44,973	2,024	Roe F L.....	36,145	537	Salmon S J.....	29,811
Rice M J.....	7,116		Roed E.....	30,702		Salmond M.....	1,268
Richard C A.....	18,650	951	Roesch K M.....	6,368		Salter B F.....	24,445
Richard L S.....	19,205		Roesler C M.....	3,533		Salter C A.....	4,377
Richards A D.....	12,657		Rogers A R.....	18,256		Salter K M.....	26,781
Richards G H.....	4,105		Rogers E E.....	31,715		Salter L I.....	21,139
Richards J M.....	7,346		Rogers R K G.....	24,582	7	Sample D J.....	11,034
Richards K C.....	3,280		Roggeveen M A.....	18,215	8	Samson A J.....	23,266
Richards M A.....	18,371		Rokis R E.....	10,356	155	Samson S.....	7,701
Richards R G.....	28,866	1,050	Rolfes M A.....	329		Samy R.....	23,967
Richardson A.....	3,324		Rollinson S J.....	31,264	462	Sanchez B H.....	10,773
Richardson K S.....	37,950		Rolls K E.....	20,730		Sanden C E.....	11,081
Richburg P S.....	9,605	83	Rolston R F.....	20,730		Sanders D A.....	20,999
Richkum R W.....	28,396	94	Romanchuk P M.....	3,377		Sanders M J.....	14,289
Richmond C W.....	9,511		Romeo M G.....	17,954		Sanders S E.....	6,556
Richstone D.....	6,222		Rommel K E.....	1,811		Sandhoff C L.....	2,971
Richter K L.....	1,873		Ronald J M.....	10,307		Sandland E.....	9,885
Richter P P.....	22,151	136	Ronse K.....	8,686		Sandquist C H.....	29,788
Richter P W.....	27,483	1,888	Rooke H A.....	25,472	1,215	Sanregret R M.....	13,448
Rickard P J.....	4,288	74	Roos J O.....	36,912	359	Sapinsky S A.....	22,632
Ricketts G A.....	20,024	149	Roper A E.....	3,158		Saqui D.....	15,048
Riddoch E J.....	25,284	1,230	Roper J A D.....	21,887	1,020	Sargent R M.....	6,960
Riddoch K T.....	18,524		Rorison C A D.....	6,071		Sargent S H.....	22,160
Ridenour H I.....	1,937		Rose N C.....	24,307	1,125	Sarver P.....	23,199
Ridinger A P.....	37,406	1,141	Rose W H.....	2,786		Sask W.....	25,811
Ridley J F.....	22,078		Rosevear L M.....	27,821	390	Sasyniuk M A.....	1,881
Ridley T.....	2,223		Roshard R S.....	1,315		Sato K.....	16,332
Ridout E M.....	19,401		Ross D.....	32,359	708	Satre C J.....	20,936
Rieche F.....	8,975		Ross D W.....	16,449		Satrum T W.....	11,505
Rieche K W.....	48,485	4,385	Ross G D.....	22,355	335	Sattlerberger J D.....	22,708
Riley M J.....	1,428		Ross J A.....	1,503		Saunders E D.....	7,935
Riley S A.....	7,514		Ross J D.....	1,341		Saunders K F.....	32,013
Rilkoff A J.....	10,144	640	Ross J P.....	3,014		Sauvie S A.....	1,315
Rimell L.....	18,702		Ross L M.....	23,426	965	Savard M A.....	8,965
Rindero N I.....	23,022	1,572	Ross S D.....	44,865	1,504	Saver L M.....	16,603
Ring P.....	2,737		Rossi E.....	17,912		Savidan H.....	6,005
Ringrose J H.....	24,530	235	Rossi L.....	18,840		Savinkoff T.....	23,927
Ripper C S.....	3,360		Rossier F B.....	33,207		Sawatsky N.....	4,684
Risling M V A.....	1,866		Roth L.....	4,076		Sawatzky D M.....	7,628
Ritcey F.....	4,690	50	Roulston N M.....	8,991		Sawich J A.....	24,564
Ritche H B.....	6,263		Roulston P L.....	6,256		Sawyer N J.....	20,418
Ritson D F D.....	3,913	988	Rout B A.....	20,975	787	Scafe G.....	16,523
Rivard N A.....	4,153		Routh P J.....	19,630		Scagel A M.....	7,773
Rivington R J.....	49,630	1,684	Rowe F J.....	22,234		Scallion K.....	26,577
Rizzo B J.....	6,997		Rowe G A.....	27,309	478	Scarcelli S L.....	4,805
Roach G.....	3,581		Rowell R P.....	10,535	340	Scarbrick R G.....	45,961
Roadhouse B C.....	40,633	21	Roy K.....	16,021		Scarrow R C.....	47,700
Robarts W.....	4,636					Schaefer M V.....	21,638

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Schaeffer L S	20,851		Senger A	14,396		Simpson L C	374	
Schafhauser W A	29,096	233	Sept E L	41,396	795	Simpson R E	34,221	544
Schaffhuizen R J	2,215	258	Seville G	12,977		Simpson R J	22,621	909
Schalla W	5,441		Sessmith J R	8,118		Simson S D	4,741	
Schaller K H	32,286	4,249	Seymour F A	10,777		Sinclair L P	24,326	1,006
Schambart T J	18,940		Shafer J F	38,883	732	Singer D C	32,011	2,506
Scharf G C	25,923		Shafer K	16,585		Singh B	13,240	28
Schatz B M	2,989		Shah C	623		Singleton E	4,434	428
Scheepbouwer T A	6,300		Shand N R	30,982	32	Sinnemann W H T	30,242	1,579
Scheithauer F	25,484	1,909	Shane L E	1,618		Sirois L	4,219	
Schellenberg B D	35,465	365	Shanks B A	6,928		Sitoki L	22,753	92
Schellenberg C M	4,153		Shannon G M	6,916		Sjoberg N E	42,130	3,046
Schermerhorn F R	22,730	11	Shannon G W	27,230	2,835	Sjostrom G	29,173	
Schiaron L	6,691		Shannon T G	4,889		Skaalid V M	29,155	531
Schick W F	11,201		Sharp D T	29,722	151	Skakun A M	24,693	1,194
Schiebelbein S L	1,480		Sharp R J	2,744		Skaley S M	17,612	
Schiefelbein S	24,683	70	Sharp R K	6,283		Skea D	25,889	92
Schiele J E	8,961		Sharpe C	5,437		Skeet L S	20,833	
Schilder P G	8,835		Shatzko G	22,121	823	Skelton M J	20,866	
Schill G L	24,992	71	Shaw A L	24,098		Skinner H	26,436	
Schindie C L	3,565		Shaw G	20,577	108	Skinner M	5,544	
Schindler A G	3,889		Shaw J A	17,609		Skinner D R	6,513	829
Schupper A	7,915		Shaw J A	3,121		Skjete L L	13,631	
Schultz R G	2,685		Shaw K D	24,498	684	Skjethed O	1,630	
Schmaltz K R	30,147		Shaw S	400		Skofteby M E	3,419	
Schmud C	28,759		Shaw S A	227		Skoropad P	8,778	375
Schmid P	6,557		Shaw W F	3,361		Slack A J	26,791	
Schmid R	16,193		Shearer J C	23,168	316	Slack G C	31,737	921
Schmid S W	12,261		Shearsmith D L	1,478		Slack T	25,938	
Schmidt C R	4,627	1,869	Sheffield D E	10,377		Slade J M	22,583	
Schmidt D P	4,567	107	Sheldan T R	25,637	650	Slamp R W	29,276	2,688
Schmidt F	23,957	129	Shelefoniuk F R E	3,312		Slater J G	2,782	
Schmidt J S	30,449	1,011	Shepherd G B	1,844		Slavik S	11,614	7
Schmidt J T	34,890	515	Shepherd J H	7,593		Slevert G G	13,353	14
Schmidt P R	1,590		Shepherd N	5,265		Slinger-Winning C	7,410	
Schmidt R	22,501	222	Sheppard J F	1,977		Sloan J D	23,012	
Schmidt R L	30,030		Sheppard J F	46,150	765	Sloan J J	19,625	
Schmidt S D	50		Sheppard P	2,489		Sluggett D R	38,777	489
Schneeberger W	34,807		Sheran F J	23,687	531	Sluys M C	22,685	
Schneider C R	20,496	323	Sherb G E	19,693		Smale J R	22,902	
Schneider H R	28,697	1,933	Sherb J D	31,953	2,288	Small P	44,071	717
Schoening C E	20,178		Sherbinin J F	19,963	21	Smedemark A L	6,215	
Schofield C	9,180	274	Shergold C	18,160		Smedley B	15,736	164
Schofield H S	6,245	51	Sherk D	16,631		Smedley J A H	26,714	42
Scholz H C	24,122	25	Sherk R D	19,537		Smedhurst S A	23,482	3,857
Scholz K	12,894		Sherman A E	9,322	26	Smiley J W	496	
Schooley M L	23,929		Sherrod J J	1,849		Smiley R L	16,724	
Schreiner P	1,349		Sherrod M A	1,849		Smirl J L	22,597	
Schroeder H	30,001	117	Sherwood D M	651		Smith A D C	32,033	35
Schuk S	18,811	395	Sherwood K	5,730		Smith A G	4,729	1,715
Schulte L D	19,912		Shiels L E	1,773		Smith B A	1,030	
Schultz R L	26,234	328	Shiner S	1,568		Smith B G	34,811	
Schultz W H	23,741	58	Shipton G	18,639		Smith B J	25,677	982
Schupbach W	29,856	109	Shishkov G	24,186	776	Smith T	34,389	
Schur J	1,071		Shook C W	18,589	23	Smith T D	20,801	84
Schutz A C	3,871		Short T E	2,770	93	Smith C V	4,797	1,850
Schwab J W	38,356	8,044	Shorter L R	28,938	6,421	Smith D D	25,670	1,589
Schwandt R A	13,304		Shrimpton G M	23,717	2,196	Smith D E	47,700	6,800
Schwieger N	23,513	1,822	Shufeldt L C	2,206		Smith E A	3,820	
Schweitzer D E	22,301	285	Shukaliak B M	1,247		Smith E C	23,927	
Schwingschloegl A G	365		Shukster S	100		Smith E J	29,162	1,361
Schwingschloegl J	7,288		Shunter W S	20,135	474	Smith G A	23,117	807
Scotchnan C	15,982		Sibau L L	19,861	19	Smith G O	26,140	175
Scott B N	7,686		Sibert M	18,416		Smith H T	6,720	
Scott D L	1,849		Sicotte C D	4,511		Smith I K	23,060	
Scott E N C	21,300		Sicotte D G	24,873	267	Smith I M	3,282	
Scott G H	34,278	1,769	Siebert R A	23,540	210	Smith J	3,361	
Scott K D	3,556	65	Sieck W	26,146	1,350	Smith J C	24,754	
Scott L P	34,614	52	Sieffert B T	46,810	3,621	Smith J H	23,686	14
Scott M A	5,085	62	Siemens J L	7,380		Smith J M	24,632	
Scott M E	6,764	240	Siemens L L	100		Smith J W	9,945	
Scott M E E	44,248	3,544	Siemens S L	24,389	1,145	Smith K J	19,361	
Scott P	7,515	458	Siemens S M	10,275		Smith L G	6,968	
Scouler R A	23,176	404	Siempelkamp R C	8,035	1,305	Smith M J	23,818	
Scriver D	372		Siewert C O	10,983		Smith M L	23,612	254
Scully R J	24,020	2,110	Sigler D F	29,290	261	Smith M L	18,702	
Seaman P D	2,670	335	Sigurdson B D	21,348		Smith M P	4,316	201
Seamer A P	16,718	2,991	Sigurdson L C	42,580		Smith N C	22,877	
Sedlack J P	47,266	2,140	Sigurdson S	20,371	277	Smith P	3,134	426
Seegmiller K D	11,225	125	Silcocks L L	15,514		Smith P L	3,200	
Seguin L A	3,292		Silvester H	23,197	28	Smith R A	23,360	201
Seier F	22,492	869	Silvestrini G J	24,661	130	Smith R A	28,074	472
Seitis M E	31,110	496	Simon G D	18,483		Smith R C	26,473	
Selkirk D R	50,090	131	Simmons C F	30,017	612	Smith R C D	9,315	128
Sellar H	3,340		Simmons W L	7,483		Smith R K	10,958	
Selman J F	26,872		Simms J R	4,540	1,004	Smith R L	19,854	578
Selving J	24,306	598	Simms M	16,215	342	Smith R M	20,824	1,945
Selving J	2,301		Simon A A	29,289	505	Smith S L	938	
Seltz F	8,319	3,189	Simon A K	17,780		Smith S M	42,703	829
Selzer G J	7,850		Simon D A	2,599		Smith S C	8,773	
Semenoff P	25,997	446	Simons T W	6,112		Smith T A	1,958	
Semkiw D M	4,375		Simpson B	26,152	575	Smith T L	18,813	1,082
Semple L L	4,828		Simpson C	15,233		Smith W N	132	
Sendall I S	13,548		Simpson D G	34,355	4,367	Smith V L	1,481	
Senechal M A	18,696	112	Simpson K	4,219		Smithanik R	4,605	
Senechal I H	18,299	7	Simpson L A	18,129	12	Smithies A P	1,034	
Sengbusch K M	16,105		Simpson L A	15,304	150	Smoliak M	10,148	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Smyth I	20,355		Steele D A	30,609	3,447	Suerink K A	2,995	
Snodgrass P L	3,751		Steele H G	25,699	107	Suey E	4,985	
Snook L I	9,376		Steele J R	24,349	2,111	Sulyma D L	25,771	257
Snow M A	19,218		Steen O A	34,592	329	Summers D W	26,430	3,400
Sobczak C D	1,039		Steer P	8,298		Summers L	923	
Sobczak D J	2,546		Stefanas G	30,493	425	Summers M J	24,394	55
Soby K	998		Stegner H G	21,993	111	Summers T G	26,202	164
Soga K G	3,025	572	Steiner L J	18,488		Summers L	100	
Solles D J	24,876	25	Stellingwerff P C	20,213		Sunberg C A	26,243	929
Solles E R	17,386		Stenberg G E	35,465	87	Sundmark R W	7,439	305
Solthell M C	31,272	346	Stenecker C	47,357	369	Sundquist B A	4,355	
Solomon E M	17,253		Stephen J G	34,509	1,280	Sundve S	6,681	
Somers L A	205		Stephen R D	30,566	2,155	Super G E	31,370	682
Somerton C	13,801	1,076	Stephens A M	32,048	5,907	Sutcliffe D	20,437	
Sommerfield E B	23,117	408	Stephens C D	14,476		Sutherland B H	17,789	
Sookchoff W W	19,737	664	Stephenson P	42,009	765	Sutherland D B	9,195	
Sookorukoff T G	11,685	217	Stephenson R B	23,644		Sutherland D J	6,593	
Sordi M	2,344		Sterling B E	2,193		Sutherland D W	22,850	
Sorensen R H	29,837	1,494	Sterling T D	8,942	1,974	Sutherland E T	24,180	43
Soucy P E	4,032		Stern E	7,947		Sutherland G W	47,700	2,951
Southgate W E	30,054		Stern F A	2,694		Sutherland J D	35,123	522
Southwick V P	20,250	230	Stevely R D	24,268	148	Sutton B R	7,426	
Sovic S B	1,936		Stevens H E	40,879	1,048	Sutton C A	3,980	
Sovino L B	19,117		Stevens P C	821		Sutton R C	47,518	1,305
Soyko G	21,669	2,613	Stevenson C D	12,253	1,837	Sutton R R	28,236	1,510
Spackman N M J	17,532	382	Stevenson J H	25,394	2,062	Svaen R	4,985	
Spagnoli K	13,550	1,315	Stevenson N T	18,427		Svensson D W	1,571	
Spahan H	10,844		Stewart A G	43,934	576	Swaffield D E	32,338	4,034
Spain M S	16,569		Stewart C E	18,589	401	Swales A A	41,072	265
Spandl J	41,496	2,255	Stewart D E	2,659	266	Swain D J	20,550	
Spani D J	16,298		Stewart E A	4,264		Swan D M	28,441	3,984
Spanier R H	28,181	3,733	Stewart J W	12,876		Swanson J T	1,307	104
Sparks J A	3,039		Stewart M J	2,378		Swanson J T	9,935	
Sparrow G R	14,280		Stewart N M	17,789		Swanson W G	36,372	2,251
Sparrow L	14,527		Stewart R D	21,369	99	Sweet J K	9,136	
Specht R D	25,261		Stewart R L	7,122		Sweet J R	30,061	561
Speed L M	4,336		Stewart R N	6,528		Sweeten J R	46,530	5,214
Speer S E	8,235	19	Stewart S N	6,949		Sweett J M	13,768	
Speirs R I	25,440	1,196	Stewart W H	8,568	494	Sweets C A	7,486	
Splay D	6,196		Stiles J K	22,477	724	Swift R K G	30,500	21
Spence H A	38,838	3,261	Still G W	39,609	1,304	Swindlehurst R A	32,207	1,094
Spierman E G	22,259	217	Stillwell L E	42,028	4,821	Swinton R G	22,264	
Spier B E	23,797	116	Stinson W J	9,820		Switzer S	4,214	
Spier V S	26,304		Stirling L	21,829		Sykes S J	29,417	176
Spiller L E	8,747		Stobart A R	11,106		Syme J L	7,256	
Spisak S M	6,265		Stobart K E	3,580		Symington B	4,872	
Spittlehouse D L	37,982	3,944	Stobart L	3,299		Symington L	18,397	
Spooner G L	355		Stobart N D	11,341	342	Symington P J	31,354	644
Spooner T E	29,505	83	Stock A J	29,139	371	Szamecz T	32,791	
Spragg R D	23,277		Stock C H	25,259		Szauer J	47,047	3,814
Sprangers W J	26,239		Stocking G	19,604		Szauer J M	11,714	
Spring H J	20,000	1,291	Stocking S A	18,991		Szauer T A	6,196	
Spring J W	27,360	477	Stoddard D W	21,246		Szy F	42,572	
Sproll M	21,194	341	Stoffelsen E J	7,507	796	Tabata R N	6,528	904
Sproul W P	5,847	1,345	Stojkovic R	4,852		Tackema J A	10,470	
Spurn A	6,818		Stokes B W	30,275	3,337	Taff W	2,490	
Spykma R J	24,674	519	Stokoe R H	22,103	299	Taillefer R	23,220	2,050
St Aubin J	6,433		Stone B A	10,117		Tait D	12,379	
St Aubin S	13,779	5	Stone K R	8,177		Tait K M	16,737	
St Denis D	12,056		Stochnoff B R	17,753	7	Talbot C A	16,432	
St Laurent R E	26,591	1,302	Stochnoff S	9,137		Talbot D E	23,089	1,037
St Amant D F	29,417	3,397	Stordeur L A	24,356	389	Talbot G P	13,238	
St Amant P	18,220		Storey B	40,453	1,958	Talbot K M	29,385	9,468
St Amant R E	25,694	120	Storey E M	12,843	68	Tallen G Y	585	
St-Germaine S	372		Storm A	28,442	294	Tallen K E	5,961	32
St-Pierre D J	26,024	3,478	Storm N	10,365		Tamelin D J	1,485	
Stace-Smith M	6,982		Stovel L A	1,633		Tangye G	25,810	854
Stacey A G	9,553	19	Stowell D	21,345	127	Tanner L K	7,113	
Stad J J	18,315		Strain V M	55,075	5,799	Tanner M R	40,558	876
Stadnick W J	27,840	5,435	Stralinski J	1,150		Tankamen J	10,570	
Staeili A	9,636		Stralinski K M	25,386	1,374	Taphorn R B	28,735	387
Staeili M	7,021		Stranaghan K K	16,232	545	Tarry J E	16,389	
Staffeldt P W C	23,077	794	Strang R A	2,102		Tarney K A	16,286	289
Stahl G	40,000	1,152	Strang R M	25,083	4,396	Tasker J E	28,263	1,173
Stainsby H E	22,053	41	Strauch A	5,936		Tassell M P	23,632	
Standeven S R	8,426		Straw D	7,913		Tatar S A	25,501	1,394
Standish B J	2,073		Straw G F	855		Tataryn W P	23,331	102
Stanford V L	17,233	146	Streichenik S	25,075	655	Tate M	5,997	
Stang H D	4,269		Streicher C A	27,622	3,674	Tallock T J	21,348	607
Stangoe W I	22,947		Stringer L J	26,291	1,237	Taudin-Chabot P R	23,653	250
Stanley D	18,299	14	Stringer L N	23,231	1,276	Taylor D M	18,975	
Stanley L W	34,989	1,408	Strodl B J	24,304		Taylor D R	16,361	
Stanley M J	29,891	192	Strohm R J	4,714		Taylor D	3,950	386
Stanley S M	6,050		Strom D L	21,229		Taylor G R	22,661	331
Stapleton R B	32,791	2,252	Stromberg N	5,791		Taylor J	7,236	129
Stapleton S F	9,201		Stromberg R J	36,804	676	Taylor J E M	4,294	
Starckuk P	11,597		Stromberg R K	6,144	1,501	Taylor M J I	18,776	608
Starr A	19,151	866	Stromsten J L	3,317		Taylor R	22,583	1,288
State D	3,656		Srukoff W W	5,219	33	Taylor S P	25,162	5,326
Statton W H	30,754	66	Stuart C	1,481		Taylor W A	10,780	
Stauble A E J	8,412		Stuart D L	32,398		Taylor W A	23,774	67
Stauffer H B	12,635	314	Stubley D C	25,438	600	Taylor W E	25,022	1,041
Stead L L	8,067		Stuckelberger E W	31,785	1,885	Taylor W G	10,581	
Steadman G E	204		Sturby E	13,426		Taylor W R	27,076	1,764
Steadman S F	21,483		Sturdy W G	19,167		Thal I W	19,630	
Stech M D	28,421	141	Sturgeon P	4,631		Tharoe J F	28,638	471
Steel G	28,710	836	Sturney H R F	17,190		Tharoe J P	37,950	104

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Tee G W	22,882		Tolman A	22,178		Ursel G R	40,243	1,115
Tehara S S	43,279		Tomen R	18,063		Uselman B J	81	
Teindl A J	35,249	2,192	Tomiska V M	17,421		Utaro R F	22,835	106
Telfer E M	10,740		Tomlinson G A	18,534	1,250	Utzig H H	12,419	
Telford D A	46,612	888	Toney N C	23,927	39	Uyeda M	22,178	
Telford V E P	23,941	334	Tonn I	17,233		Uzzell G	5,085	
Temple B J	1,811		Tooby H D	29,734	910	Vahi P	10,259	
Templeman R F	4,214		Tooms C	3,980		Vail D L	5,411	
Templeton G M T	13,394		Torr M S	30,270	509	Valentin C C	25,559	425
Terepocki G P	21,754	111	Torio L F	13,829		Valentin L E	21,923	688
Tereshuk H	9,191		Toth G G	45,916	295	Valin C I	8,002	
Teskey J A	5,668	169	Toth J	4,459		Valk P G J	39,278	1,354
Tesolin S	886		Totten K H	34,473	4,490	Vallance A M E	33,129	
Teto R M	9,119		Totten P L	24,225		Van Adrichem R	22,252	142
Tetrauli R L	5,779		Toussak L R	24,493		Van Apeldoorn J L	22,688	175
Tetz D	22,072		Tourand M A	3,322		Van Arem M J	3,895	1,423
Thaler H	21,115		Tourand J	27,685		Van Arsdell J F	3,325	70
Thesen L B	4,979		Towell G M	19,937		Van Der Burch G	38,645	211
Theurer P H	23,933		Towle J A	1,811		Van Der Horst		365
Thibeau J		280	Townsend J H	20,628		Van Der Wicken M R	4,560	
Thiessen F N	36,504	3,019	Townsend M K	24,955	3,341	Van Der Wereld A M	24,419	358
Thiessen H	3,284		Townsend R S	32,951	2,252	Van Dijk W J	25,466	
Thom G	24,660		Tozer R R	45,920	962	Van Dolah D L	22,677	
Thom J C	23,276	3,352	Tracy R	8,371		Van Eerden E	41,496	7,284
Thom J F	26,349		Trichel J	5,724		Van Gooij J	88	7
Thomas L	10,044	538	Trigys G J	5,359		Van Heek W H	40,329	5,096
Thomas L A	32,992	414	Tremblay G P	16,631		Van Humbeck R	6,434	
Thomas P	9,684		Tremblay J	16,139		Van Kerkhof B	20,166	159
Thomas R D	17,420		Tremblay J G	23,575	7	Van Leur A J	9,480	530
Thomas R O	7,003	180	Tremblay S	14,852		Van Ryswyk L	2,532	
Thomas R W	48,232	10,201	Trenaman R G	44,142	3,072	Van Thenen F J	24,096	1,996
Thomas V J	10,005		Trenholm B L	28,606	1,741	Van Tine G R	35,001	1,921
Thompson A A	15,023		Trenholm F D	23,819	400	Van Vliet W	34,384	146
Thompson A K	767		Trigg D	31,284	582	Van Der Mark L G	28,698	4,863
Thompson C F	41,496	1,900	Trich S M	899		Van Der Meulen D M	2,796	
Thompson C M	445		Trojan J R	14,644		Van-Horlick T C	30,979	44
Thompson D E	1,381		Tronson D	4,566		Van-Mol P F	51,255	4,364
Thompson D H	26,883	600	Troster S A	4,642		Van-Ryswyk J	1,416	325
Thompson G E	26,604	718	Trotter C B	31,815		Vanden-Bulck M A	20,024	1,456
Thompson G R	227		Trotter L D	3,448		Vanden-Driessche R	50,998	1,846
Thompson G R	14,111	59	Trotter L J M	2,526		Vandenbergh J	25,686	122
Thompson H B	35,249	571	Trowbridge R	42,763	3,747	Vander Veen J P	2,722	
Thompson J B	29,318	710	Trowell E I	7,762		Vander Velden P H	24,205	1,367
Thompson J L	14,597		Trowsdale T C	32,926	1,411	Vanderbyl H	24,659	
Thompson M E	12,159		Truant R A I	46,592	1,535	Vanderkruyk M D	6,108	
Thompson R L	9,872		Trubach M	2,856		Vanderkwaak G H	7,978	62
Thompson S	20,833	359	Trudeau J	21,844	56	Vanderlaan B D	3,775	
Thompson S R	23,906	501	Trudeau J L	3,369		Vanderlinde B N	27,220	
Thompson V	7,939		Trudeau R D	22,925	4	Vandersluys C	3,395	
Thomson B A	25,921	1,577	Trust D C	26,324		Vandrishe E	28,143	
Thomson B W	29,355	160	Trytten R F	7,797	4,213	Vankeeken D	26,905	1,234
Thomson D B	40,218	191	Tubb W J	33,067		Vanstone N A	19,630	91
Thomson D J	18,163		Tuck W J	33,208	57	Vannine R K	25,838	
Thomson D N	7,495		Tucker G	8,683		Varga R R	19,877	
Thomson J E	9,072	58	Tucker J E	28,049	471	Varias L B	17,571	
Thomson J W	24,305	1,385	Tucker K A	6,000		Varner D F	28,459	71
Thomson M	18,510	647	Tucker R	35,836	400	Vatamanuick S D	20,886	119
Thomson M	12,039		Tucker S	12,395		Vaugeois V J	20,318	
Thomson R N	20,810		Tuckwell B C	12,530	157	Vaughan C S	10,757	
Thomson R T	23,898	5,506	Tuffnell G E	10,410		Vaughn R	9,277	
Thomson S W	21,620	21	Tugnum F A	29,417	1,140	Veale K L	3,964	
Thomson W W	26,127		Tull D L	15,696		Veitch C J	21,361	478
Thorens K	1,515		Tunncliffe A	26,899	986	Vellisch J	21,201	
Thorne A W	25,885	1,730	Tubby S C	21,571		Venables R C	25,634	617
Thornton C	23,105	1,545	Turcotte B A	7,912		Vendi P	6,484	
Thornton E	3,958		Turgeon R	20,672	7	Veness S F	3,103	
Thornton S H	23,706		Turko C A	6,373		Veninga E	6,925	
Thorp G L	6,820	380	Turner C A	65		Venos G	33,213	438
Thorp H E	23,747		Turner D J	5,611	1,506	Venos S P	21,740	424
Thorp M H	30,026	666	Turner E S	22,221	41	Verbruggen N	26,101	
Thorp W E	32,731	897	Turner F L	28,730	353	Verheul P J	23,813	
Thorp D C	34,393		Turner G P	28,606		Vermiere L W	27,066	93
Thorp G	20,294		Turner H L	37,971	3,227	Vernon F P	21,634	237
Thorp K A	1,690		Turner K	6,959	61	Verville J	11,049	592
Thouret M E	19,890	52	Turner R G	26,868	4,276	Vessey M C	19,740	1,051
Thyde M A	16,794		Turner T W	23,745	1,923	Vicen F	30,160	124
Tichonow E	14,731		Tusar L	24,648		Vickers V W	25,461	
Tierman R P	37,761	1,254	Twa S A	12,152		Vickery K S	30,577	1,143
Tijchelaar J E	42,025	2,006	Tweed A K	22,144		Vidler R G	21,493	409
Timbers R L	26,459	327	Tweed A	9,969		Vieau L	6,905	
Timm R A	6,352		Tweedhope D J	25,245	7	Vietnieks K A	5,526	54
Timmerman G	4,717		Tyacke J D	1,682		Vike D I	3,706	
Tippie D E	34,594	1,318	Tymkow W R	27,230		Vikstrom J D	33,101	
Tisdale J A	24,679	237	Tymo A M	20,834	720	Vinden R	10,928	
Titus E	29,343		Tyson A D	27,403		Vinderskov L	3,175	
Titus J B	19,817		Uhrich K J	14,445	47	Violini G A	5,480	
Titus L A	29,090	7	Ujfalusi J	23,433		Vipond D	10,241	
Tjader D O	25,649	356	Ullmann F G	28,158	327	Vipond L	2,138	
Tobin C	303		Ullcock J	18,233		Vit S A	16,032	
Tobin M H	31,994	110	Umpleby S A	18,278		Visser M R	23,955	
Todd A G	12,025	58	Underhill M	3,502		Vizlaj J	45,456	2,379
Todd A M D	24,592	1,093	Underhill R E	31,691		Vizlaj M E	8,666	
Todd R B	1,497		Underwood L G	55,502	2,160	Vizlaj S	9,172	306
Toews D A A	40,241	1,332	Unwin W H	23,813		Vizlaj J E	33,003	1,701
Toews D E	2,954		Uptham D	4,499		Vizlaj L I	15,535	
Toews L B	3,310		Urchuk K G	410		Vodak C	285	
Tolstrup T C	41,180	633	Urchuk L G	205		Vogan M M	6,015	24

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Vogl E.	16,713	100	Wurkman R B.	4,377		White C P.	19,455	328
Vohradsky W V.	37,827	3,482	Warmerdam R.	2,386		White D.	3,282	
Voigt C.	1,084	80	Warner A R.	12,865	521	White J A.	19,156	
Vold C L.	12,118	57	Warner Robert P.	4,777		White J M.	14,003	732
Voik P J.	11,052		Warner W J.	10,785		White J R.	36,492	3,427
Volkers T E.	36,569	2,854	Warren M E.	1,831		White M.	17,227	
Vollet D.	28,903	5,256	Warren S R.	24,739	141	White M C.	18,514	
Von Hahn T.	12,635		Warriow B.	7,601		White P S.	11,038	1,060
Von-Bieder D D.	12,201	182	Warrington B E.	11,052		White R L.	26,940	5,464
Von-Hahn C P.	24,962		Wasiewsky S G.	3,449		White W R.	50,993	2,867
Von-Niessen B L.	23,117	712	Wasnik H G.	16,929		Whitefield S M.	9,584	
Voss W J.	631		Wasyliv S J.	1,783		Whitehead R J.	7,114	654
Vye N C.	16,551	295	Wasylshyn D K.	17,429	847	Whitehouse M C.	24,021	2,381
Vyse A H.	40,492	2,112	Waser F E.	7,911	171	Whiteside A.	19,981	824
Wacker C A.	2,856		Waterous R G.	9,257		Whiting M.	3,048	
Wadds M E.	38,461	750	Waters A E.	9,130		Whitmore E.	4,608	
Wadey P J.	33,253	3,260	Waters D K.	22,747	516	Whittaker E A.	8,672	
Wadsworth K B.	5,452		Waters H J.	8,347		Whittaker H J.	42,062	3,034
Wacht H.	50,033	5,567	Waters N P.	13,577		Whittingham-Chubb G.	5,571	
Wagar C A.	16,243		Waters R W.	20,624	408	Whittingham D.	17,794	
Wagar D R.	9,088	118	Watkins G C.	24,807	6,615	Whittingham S R.	17,621	579
Wagar J.	80		Watkins L C.	18,821		Whittington J C.	3,170	
Wager W W.	24,343	835	Watson B A.	8,322		Whitworth G.	8,018	
Waghom S J.	26,645	933	Watson B O.	23,723		Whybrow M W.	42,652	257
Wagner K O.	26,304	25	Watson G F.	26,024		Whyte B J.	4,237	
Wagner M.	6,027		Watson J.	16,904		Whyte M E.	10,140	
Wagner M L.	22,958	573	Watson J C.	22,027	306	Whyte R A.	35,757	1,319
Wagner R T.	12,418	616	Watson K E.	5,294		Wiancko P.	1,282	
Wagstaff S.	341		Watson L M.	16,821		Wicken W C.	35,477	2,492
Wahl G P.	2,576		Watson S G.	7,215	3,187	Wicken W C.	4,940	833
Wai J.	35,946	907	Watson T G.	30,896	109	Wickens E P.	23,040	419
Wai W.	37,910	305	Watson T J.	30,192	26	Wickens F J.	16,827	25
Waines S L.	18,361	209	Watt J E.	9,746		Widdis E.	1,682	
Waite K G.	28,450	759	Watt R J.	9,181		Widen K E.	6,781	
Waite M A.	840		Watt W J.	41,312		Wideski P J.	15,053	267
Waizner G.	18,557		Waters E R.	20,024	502	Wideski T W.	23,836	501
Wakaryk J R.	7,954		Waugh E L.	3,437		Wiebe C V.	855	
Wakelin J G.	21,887		Waugh P M.	4,041		Wiebe H G.	20,833	
Wakely D.	3,298		Waugh R K.	22,969	659	Wiebe L.	7,069	
Waldenberger M.	10,307		Way D L.	25,235		Wiebe M.	480	
Walders B A.	32,137	3,409	Wearing J R.	29,623	72	Wiese S.	1,347	
Wales S R.	23,626	122	Weaver C G.	23,719	54	Wiest L.	19,665	685
Walgren C R.	23,892		Weaver J L.	4,512		Wiffen R J.	29,417	417
Walker B.	22,278		Weaver K W.	40,637	492	Wight R W.	26,409	1,367
Walker D A.	23,117	141	Webb B L.	21,321		Wilkeem B M.	28,586	2,807
Walker D F L.	34,570	1,507	Webb B.	9,858		Wikene C C.	2,646	
Walker D G.	24,363	80	Webb C M.	8,649	25	Wikstrom A L.	23,091	344
Walker G H.	3,078		Webb C M.	22,028	30	Wilby D M.	18,289	
Walker G T.	24,822	65	Webb D C.	18,078		Wilby D M.	6,750	
Walker J A.	21,866	569	Webb J B.	7,300		Wilderma E H.	11,229	
Walker J L.	2,382		Webb J C.	15,661		Wiley A J.	45,190	4,725
Walker K G.	38,088	201	Webb L A.	10,411		Wilford E.	32,426	1,043
Walker R G.	3,733		Webb L J.	18,082		Wilkins M J.	55,541	7,411
Walker S C.	8,841		Webb R D.	27,137	70	Wilkinson A G.	21,239	262
Walker T A.	43,831	3,329	Webb R M.	23,086	190	Wilkinson A J.	4,726	1,693
Walker T H.	34,767	2,962	Webber G.	22,215	115	Wilkinson D R.	22,166	319
Wall G H.	14,926	85	Webber J E.	43,224	280	Wilkinson M F.	34,650	2,028
Wall N.	3,805		Webster S E.	18,520		Wilburn R J.	17,935	
Wallace C B.	7,527	77	Weeks R A.	23,051	191	Willen G A.	23,577	
Wallace D M.	7,056		Wegelin D T.	29,252	2,160	Willen V R.	10,379	28
Wallace M E.	5,753		Weinard J P.	35,249	154	Wilford N J.	11,339	100
Wallace M L.	31,433	639	Weinst G E.	23,950		Williams-Freeman J.	9,447	
Wallace M T.	16,241	1,609	Weir K G.	31,734	808	Williams C P.	49,709	4,498
Wallach A A.	27,796		Weiserberger R.	20,665	283	Williams D.	11,705	2,181
Walden D R.	26,940	1,943	Weissmiller D.	13,170		Williams D L.	1,372	
Wallenstein D H.	11,159		Weissmiller W S.	23,815	246	Williams D R.	24,236	
Waller I R.	4,174		Weissenmayer M.	11,150		Williams F S.	46,443	628
Wallin D F.	39,332	2,664	Weitzel D M.	4,439		Williams G L.	1,462	
Wallinger D P.	42,731	4,909	Weidon N E T.	4,822	186	Williams I E.	9,927	
Wallinger K N.	19,198	607	Weidon R N.	19,132		Williams J.	18,475	308
Wallis G A.	21,684	21	Weller J B.	17,876		Williams K G.	34,699	117
Wallis M.	10,744	50	Wells E.	3,341		Williams K M.	2,654	
Wallis P.	14,000	453	Wells J.	17,843	14	Williams M A.	6,356	
Wallis S Y.	8,421	25	Wells J W.	23,741	280	Williams M B.	2,544	
Walsh C G.	12,233	997	Wells R C.	19,623		Williams M G.	17,288	
Walsh D M.	15,795	454	Wells T D C.	26,024		Williams N O.	12,779	498
Walsh D M.	23,641	2,046	Wellspring A F.	22,016		Williams R M.	4,151	
Walsh E L.	9,505	119	Welsh J D.	3,282		Williams S L.	22,182	7
Walsh N J.	30,796	663	Wenberg K.	3,280		Williams S P.	8,109	677
Walsh R R.	8,226	148	Wenger J H.	48,909	1,199	Williams W A.	23,914	
Walsh S.	32,150	506	Wegon C.	18,386	278	Williams W C.	42,734	8,247
Walter C.	26,681	1,371	Weisenberg D O.	22,586	7	Williamson J H.	25,853	28
Walters A R.	34,587	1,432	Wesleyson B.	10,318	915	Willie R G.	1,704	
Walters D M.	17,426		Wessel S.	20,757	400	Willington A W.	25,286	587
Waneck S G.	23,964	21	West A B.	2,676		Willis D A.	28,697	58
Wanless M M.	3,041		Westby C J.	3,046		Willis H G.	46,260	2,578
Wanner S M.	9,167		Westby S F.	26,861	1,830	Willis S M.	31,748	4,131
Ward B W.	24,174		Westcorp L.	13,863		Willman A B.	1,160	
Ward C L M.	17,871	111	Westergaard K L.	3,519		Willson C D.	39,278	2,015
Ward G W.	39,442	1,896	Westfall G F.	28,441		Willmer F D.	24,749	277
Ward J G.	49,038	4,161	Westfall K G.	25,253	113	Willmot G A.	27,403	
Ward S.	5,597		Westgarde R.	10,127		Wilson A.	27,552	424
Wardrop T J.	35,679	2,049	Wheatley C.	11,102		Wilson D.	5,021	
Wareing M S.	36,802	192	Wheatley S J.	17,493		Wilson D E.	15,767	140
Wargo M.	24,009		Wheeler A J.	28,994	2,851	Wilson D E.	521	
Waring J K.		264	Wheeler D M.	10,975		Wilson E.	24,510	2,628
Wurkman N.	6,787		Wheeler S.	18,810	213	Wilson G J.	9,954	

MINISTRY OF FORESTS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Wilson H E.....	6,582		Wood S F.....	18,094		Yole D.....	21,776	994
Wilson J A.....	10,014	708	Wood T F.....	12,205		York D H.....	22,567	728
Wilson K C.....	450	39	Woodbury L G.....	18,299		Yoshi C L.....	16,391	
Wilson K F.....	3,193		Woodfall R T.....	26,314	1,772	Young A H.....	5,270	
Wilson L.....	18,257	147	Woodgate D N.....	34,997	291	Young B M.....	24,193	436
Wilson L E.....	7,934		Woods J A M.....	10,697		Young C G.....	23,988	121
Wilson L E.....	37,801	324	Woods J H.....	30,646	1,358	Young F G.....	26,641	433
Wilson L M.....	28,980	490	Woods M E.....	17,295		Young G A.....	18,130	
Wilson M W.....	2,713		Woods R B.....	8,279	522	Young J.....	19,097	
Wilson P M.....	6,950		Woods R E.....	33,734		Young J E.....	17,789	
Wilson R J.....	30,002	385	Woodside R F.....	19,661	669	Young J M.....	17,842	145
Wilson W J.....	24,278	881	Woodward M D.....	11,332		Young K J V.....	10,203	
Witke G R.....	7,106	39	Woodward R.....	13,383		Young P C.....	38,210	6,901
Witsie N A.....	24,915	256	Woodward W G.....	39,970	1,134	Young P L.....	279	
Witsie R G.....	30,138	230	Woodridge L L.....	9,538	1,501	Young R B.....	25,568	
Wimmer E.....	10,278		Woon C Y.....	26,176	2,018	Young T D.....	3,593	
Winch G R.....	18,299	643	Wootton G E.....	31,350	1,057	Young W.....	71,053	11,070
Winder R.....	30,679	872	Worgan M S.....	23,697	82	Young W.....	18,991	14
Winder M C.....	23,776	1,648	Worobel K J.....	855		Younghusband J L.....	38,777	533
Winning H R.....	9,627	72	Wozney E.....	2,609		Yow P L.....	29,602	
Winsor C.....	12,208	621	Wozny S D.....	20,845		Yow A.....	3,417	25
Wintermute M E.....	8,474		Wray P A.....	14,331	1,328	Yuen W S.....	39,699	1,048
Winter R.....	21,959	2,293	Wray T.....	14,788		Yule D A.....	43,795	1,812
Winterick W.....	5,234		Wrenshall B E.....	16,837	193	Yzerman D I.....	14,254	
Winterston W A.....	2,342		Wright D.....	16,510		Zacharatos T P.....	33,253	97
Wipp D A.....	17,546	107	Wright D B.....	4,431		Zacher L J.....	19,796	389
Wipp T.....	6,344	7	Wright D E.....	21,248	96	Zado S.....	7,405	993
Wirchenko E M.....	6,456		Wright E R.....	15,560	64	Zailo S M.....	6,921	
Wishlow W P.....	23,317	123	Wright J D.....	23,572	707	Zaitchik D J.....	8,941	
Witala L.....	18,448		Wright L.....	25,393	476	Zaitsoff G.....	2,975	70
Witala P O.....	21,182	1,546	Wright W H.....	26,764	25	Zaldokas D.....	1,443	
Witty K.....	568		Wyant D.....	8,954		Zalubniak N E.....	13,341	50
Wlasitz H.....	8,969	803	Wyers L D.....	7,305		Zazuliak C R.....	9,985	
Wlasuk J.....	39,173	640	Wyeth M H.....	43,150	3,878	Zazzara L T.....	214	
Wolbers D.....	24,554		Wyker M R.....	3,201		Zembik J M.....	3,371	
Wolfe A R.....	34,766	3,838	Wylie J.....	17,577	621	Zerr D J.....	5,088	
Wolfinger F.....	21,885	366	Wyman D.....	14,674	94	Zetka L.....	22,088	1,615
Wollenberg E L.....	8,991		Wynrib J A.....	19,210		Zielke K M.....	9,572	14
Wolter M J.....	1,980		Yakielashuk J A.....	3,833	169	Ziercke S P K.....	441	
Wong G.....	26,302		Yakimchuk J J.....	22,221		Zloty V S.....	10,990	
Wong G A.....	2,266	236	Yakimchuk K G.....	8,233		Zoney J E.....	33,023	5,952
Wong J.....	17,661		Yakimchuk W D.....	8,437		Zorn G O.....	28,737	257
Wong J J.....	22,027	115	Yalland J.....	5,502		Zotzman C G.....	20,855	111
Wong R.....	4,806		Yamada K.....	19,214	7	Zrobach W J.....	28,061	4,478
Wong S E.....	18,298	461	Yandel S E.....	4,077		Zrum C L.....	179	
Wong W.....	25,830		Yang M J.....	12,800		Zuber B S.....	23,484	
Wood A.....	12,758		Yano H.....	47,722	1,038	Zubick P A.....	27,051	5,099
Wood A J.....	20,406	839	Yareiz B F.....	11,449		Zurbier P.....	447	
Wood D.....	5,195		Yates T J.....	32,104	784	Zurschmiede M A.....	9,409	
Wood E E.....	20,430		Yawney M E.....	10,597		Zwick N C.....	20,087	
Wood E R.....	12,032		Yearsley K.....	5,775	14	Transfers, other ministries.....	132,373	(52,353)
Wood G E.....	29,434	736	Yee A R.....	32,140		Automobile and other un-		
Wood G F.....	23,375	39	Yeh F C H.....	40,285	1,460	allocated ministerial trav-		
Wood I W.....	44,319	228	Yerbury R S.....	19,994	1,263	elling listed in the Sched-		
Wood J.....	18,104		Yeung B.....	29,906	2,070	ule of Payments.....		198,490
Wood L.....	2,858		Yeung C H S.....	24,236	94			
Wood P M.....	33,734	2,825	Yin J.....	23,117		Totals.....	112,507,702	3,482,301
Wood R L.....	32,791	943	Ying C C.....	45,916	6,104			

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 75

MINISTRY OF HEALTH

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Nielsen Hon J A			Althaus M I	18,420	255	Armstrong W N	19,589	
Minister	31,283	12,045	Alward D A	19,769		Arnell J	9,666	7
Bazowski P			Alward E B	20,760	7	Armstrong H A	16,549	
Deputy Minister	66,892	5,113	Amberg W	31,592		Arnold J L	27,138	
Aarvold S L	20,001	1,008	Amend H	31,113	2,063	Arnott N M	67,881	2,083
Aase B J	17,909		Amiel R	19,331		Arponen E I	18,064	
Abbott-Smith D	6,758		Amos E M	28,284		Arrowsmith R	77,497	
Abdul S	14,168		Amos P M	14,106		Arsevausk L J	8,842	
Abel J	22,217		Andag G R	5,965		Arthur J	28,932	153
Abel V E	21,274		Andee E	20,699		Aryee E	28,715	
Abulail E	20,943		Andee S	28,867		Ash K C	17,509	
Ackerman A	5,996	771	Andel P R	19,452		Ash L C	17,789	
Acorn C E	31,113	2,600	Andermatt R E	3,577		Ash N K	17,765	
Acres D L	18,444		Anders T L	29,998		Ashby A P	30,054	
Adair T	19,299		Andersen G	5,509		Ashby Y T	31,593	
Adamchuk S L	14,403		Andersen L A	11,680	71	Ashcroft D L	19,248	
Adamowicz D E	21,789		Anderson A R	17,789		Ashfield K L P E	20,346	
Adams H	9,402		Anderson B	2,909		Ashley A	18,888	
Adams J E S	22,294	91	Anderson B J	22,618		Ashley J E	19,411	1,738
Adams L J	25,634	29	Anderson C C	20,272	2,163	Ashley M	18,468	
Adams S M	11,517		Anderson D	25,917	19,356	Ashton D	20,245	
Adamski F M	32,001	7	Anderson D F	18,299		Askew A	20,024	143
Adamson L K	15,073		Anderson D L	25,127	451	Asmar J M	24,459	
Addley R G	18,299		Anderson D M	28,185		Asztalos L G	18,858	
Addison F J	33,110	599	Anderson D T	19,134		Atagi M	4,672	
Adelman J A	43,938	753	Anderson E	31,592	775	Athanasopoulos O A	14,964	
Adelman M	19,688		Anderson E S	15,290	19	Atkins E F	19,156	
Ades S M	35,069		Anderson F J	19,548	591	Atkins J T	26,868	
Adjei M J	12,031		Anderson H B	17,824		Atkinson D J	18,063	
Adlerova E	16,245	845	Anderson J B	19,567		Atkinson E M	12,862	
Adrian A D	85,833	2,269	Anderson J F	4,769		Atkinson G E	22,016	
Adrian P	33,434	50	Anderson K G	13,584		Atkinson J M	27,343	
Aebischer R	18,238		Anderson K H	17,750		Atkinson K R	22,136	
Afaga A	29,446		Anderson L M	28,307	196	Atkinson L	5,102	
Agasse V C	18,863		Anderson M C	14,133		Atkinson T J	20,637	
Agassiz L E D	26,024	2,895	Anderson M J	18,299	39	Atwal G K	18,285	
Agate T D	27,624		Anderson O	28,321		Arwater D F	11,592	787
Agnew J	29,658		Anderson P J	21,274		Au B	29,295	
Agostini G J	17,802		Anderson R E	26,912		Au C C	18,406	
Agrawal-Gupta K	403		Anderson R E	31,113	5,165	Au C Y	28,331	
Ahlm R	16,330	105	Anderson R E	36,710	129	Au P D	13,575	
Ahnert I D	8,753		Anderson S	5,452		Au T P	29,262	
Aiello S L	13,146	171	Anderson S	28,365	1,343	Auchterlonie M	12,688	
Ainley F C	30,552	572	Anderson S J	28,762	1,458	Auger J G	19,372	
Ainslie D	25,246	2,492	Anderson S M	18,360		Augustine C H	30,167	
Ainsworth J	561		Anderson T K	29,544		Augustson H	9,403	
Aitken H G L	23,033		Andreata J	27,261	521	Aune C W	13,114	
Akerberg R A	665		Andrews S M	15,457		Auriat E	3,741	
Akcray K M	19,043		Andrews S	12,230		Auringer M	16,109	
Akins T	8,830		Andrews K A	15,408		Auringer S Y	16,703	
Akroyd K	35,439	186	Andrews M J	21,455		Austin C C	16,949	1,291
Akwei L A	28,947		Andrews V G	31,592	2,263	Austin D	18,123	
Akwei Y	20,466		Andries A G	16,420		Austin D D	20,392	
Akyeampong S A	22,045		Andrusek D L	27,337		Austin D E	28,703	
Alaric J	2,488		Angel L E	34,555	805	Austin V D	29,516	
Albin P R	23,666		Angell H	18,089		Austin W	16,626	
Albright V E	31,592		Anthon M D	32,252	67	Austman L	39,029	2,317
Alcock S L	19,987		Annal A C	19,390		Austrim A M	17,741	1,147
Alcorido R R	20,531		Annal L	19,594		Auvinen T M	5,806	
Alder G J	17,705	968	Annett S E	22,870		Axsen R G	26,632	42
Alderson J A	21,251		Anonby E R	11,373	255	Ayer J L	28,988	1,329
Alexander A A	17,789		Anonby R	20,039	517	Aylard A K	30,657	855
Alexander D E	9,098		Ansell H E	28,000	2,219	Aynsley B J	14,645	
Alexander D J	234		Ansell P M	16,559	35	Ayotte D J	4,890	26
Alexander M E	12,127	1,022	Anthonyson C G	19,901		Azam H B	15,699	
Alexander M J	1,060	7	Antinuk C D	98		Azam M J	18,969	
Alger C M	849	25	Apelo-Cruz A	30,943		Baudsvik K J	26,188	1,056
Ali A	20,954		Appley C A	1,487		Babu C	5,992	
Ali A N	20,529		Apps F L	6,487		Babec O	5,502	
Ali N J B	6,887		Aquin R H P	29,358		Babuk B J	17,221	
Alladin M N	18,779		Aquino A B	18,280		Babovic B R	4,061	
Allan B D	8,129	912	Aranas A L	67,022	4,035	Babuin F G	28,860	
Allan B M	7,820		Aranda-Diaz R J	20,087		Bacica M J	4,266	
Allan I L	18,261		Arbush V	20,485		Back D S	22,284	346
Allan J D	30,121		Arcand H	18,270		Backland L J	4,537	
Allan J M	22,357		Arcand R J	18,558		Backman M	19,219	
Allanson B M	31,940	645	Arcari B A	15,344		Backman M L C	4,404	175
Allard I	27,392	761	Archdekin J	7,854		Bacon D	154	
Allen A I	21,297		Archer D G	15,102		Bader J C	19,293	
Allen B	18,101		Archer J D	22,464		Badger M G	28,888	377
Allen C E	7,457	99	Archer L S	27,304		Baer M A	18,299	51
Allen E A	78,538	782	Archer M	27,021		Baerg C A	13,838	1,040
Allen F D	16,471		Archibald J G	19,684		Bagay J	16,485	
Allen F K	27,340		Archibald K	3,740		Bahowie A R	19,811	
Allen K J	28,820	2,469	Archibald Q D	27,961		Bahowie B	29,336	
Allen L G	22,490	700	Arcuri R	19,672		Baig K	38,136	
Allen R	1,922		Arden D M	16,100		Bailey A G	68,427	3,239
Alley D	17,747	199	Arellano L G	9,326		Bailey B E	1,869	
Alia A D	19,126		Argenti G	28,923	1,127	Bailey C	13,692	
Alia A K	16,418		Arian S A	21,509		Bailey J C	22,005	
Alia J	19,943		Arksey L J	27,140		Bailey J E	16,502	
Alia K E	15,993		Arliot C L	2,931	208	Bailey J H	14,613	
Alison D	27,126	205	Armitage S	9,749	53	Bailey J M	18,489	
Alison G W	31,113		Armistead J	17,323	687	Bailey M	1,947	14
Alison M	19,990		Armstrong J	27,420	344	Bailey N S	19,574	
Alman J	31,926		Armstrong J L	25,598		Bailey R A	1,562	
Ally R D			Armstrong R	2,491		Baile J C	7,319	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Baillie D.A.	19,979		Barron B.L.	30,350	483	Belanger L.E.L.	22,178	143
Baillie D.G.	16,773		Barron L.E.	22,232		Belcher A.	20,189	
Baillie M.E.	6,830		Bartch I.N.	19,558		Belcher L.	9,623	
Bain G.A.	28,475	1,516	Barteaux S.	18,276		Belkus E.	10,194	795
Bain J.L.	5,314	171	Bartel J.E.	18,697		Bell C.P.	18,322	
Baines I.M.	17,765		Barter L.B.	28,988	390	Bell D.L.	18,219	14
Bainbridge J.	23,458		Bartesi M.J.	14,827		Bell E.	10,288	
Bains A.	18,299		Barteso R.	18,834	37	Bell E.	28,557	
Bains G.	15,608		Bart L.A.	1,096		Bell E.L.	33,246	862
Bains G.	21,197		Barholomew G.R.	21,510		Bell F.S.	15,454	
Baird B.	23,514	1,017	Bartlett W.D.	2,214		Bell J.D.	17,110	
Baird B.	1,129		Bartum D.A.S.	21,665		Bell M.	19,278	
Baird B.J.	27,639		Bartsch H.W.	20,169		Bell M.J.	31,413	
Baird J.A.M.	26,851		Barwell B.A.	12,868	90	Bell M.P.	20,642	
Baird M.	1,684		Barz P.R.	29,853		Bell N.J.	17,697	
Baird S.I.	32,198	239	Barz W.	29,255	254	Bell P.C.	30,232	
Baird S.I.	1,935		Basaraba B.L.	15,764		Bell P.M.	30,552	948
Baker A.G.	18,495		Basi N.K.S.	10,914		Bell R.	18,990	
Baker C.L.	30,861		Batlee D.M.	17,789		Bell S.D.	28,002	
Baker J.	17,055		Batra H.	18,258		Bellaire D.R.	29,950	256
Baker L.A.	21,211	7	Bassett R.J.	26,617	2,723	Bellavie M.E.	26,881	
Baker P.A.	7,064	213	Bassett S.A.	369		Belluz T.R.	26,401	
Baker R.A.	35,069	38	Bastin S.C.	15,135		Belmas D.J.	8,039	
Baker R.A.	21,253		Batch E.C.	31,113		Belmas D.P.	27,911	4
Baker S.J.	19,900		Bate G.L.	10,584	378	Belser L.E.	16,951	25
Baker S.M.	831		Bateman A.M.	35,599	650	Belton D.A.	32,319	
Bakker I.D.	33,965	1,292	Bater S.D.	17,144		Belton K.	18,181	
Bako B.	29,994	929	Bates J.B.	19,653		Belvedere E.M.	48,036	48
Bal G.	2,841		Bates M.E.	26,536	46	Belyea B.R.	17,789	
Balakrishnan P.	27,448		Bates N.A.	27,714	1,301	Belyk R.C.	25,389	
Balcaen P.L.	8,910		Batey M.L.	17,170		Ben M.	20,348	
Baldwin A.C.	17,567		Bath S.W.	10,554		Benard M.J.	19,402	
Baldwin D.E.	15,953		Baite I.Y.	20,863	4	Bencsik J.	23,816	
Baldwin J.C.	23,527		Battershill J.	75,566	1,363	Bender E.	34,833	751
Balic E.	26,726		Bauer P.G.	16,114		Beniston S.	12,263	
Bail B.	2,177		Bautista L.	20,585		Benjamin H.G.	44,403	
Bail C.H.	18,751		Bawn E.C.	19,785		Benn E.	17,075	
Bail L.R.	41,747	261	Bawn H.A.	9,181		Benn P.	26,910	1,406
Ballantyne H.C.	14,879		Baxter C.	18,812		Benner E.H.	20,024	
Ballantyne L.M.	8,782		Baxter P.R.	17,667		Bennett D.	28,801	
Ballendine C.F.	19,285		Bayes D.M.	20,417		Bennett D.D.	20,442	
Ballendine C.M.F.	20,278	1,119	Bazovsky N.	22,947		Bennett D.K.	32,319	
Balling B.J.	30,128		Beach W.J.	18,299		Bennett E.J.	21,985	
Balliston M.E.	17,823		Beacham E.E.	18,653		Bennett E.L.	29,939	
Balmer L.	45,636	2,758	Beacham P.P.	18,236		Bennett F.L.	32,232	
Bamford, D.		51	Beagle D.M.R.	20,3		Bennett I.L.	18,127	
Bamlett J.E.	8,365		Beale L.	20,604		Bennett J.D.M.	21,264	
Banerjee S.N.	32,644		Beallie M.	20,738		Bennett L.A.	14,991	
Bangma M.E.	9,106		Beamish A.R.	19,284		Bennett L.B.	20,030	
Bannister G.J.	18,299		Bean M.F.	16,940		Bennett L.M.	27,276	
Banks P.D.	18,432	81	Beardshaw D.	18,117		Bennett M.S.	6,821	
Bannan C.A.	34,405	261	Beasley T.	28,485	2,375	Bennett P.L.	7,840	
Bannister J.L.	2,669		Beaton G.	21,947		Benoit E.M.	20,630	
Bannon F.J.	40,170	273	Beattie G.	16,094		Benson B.	19,382	
Barager V.M.	9,500	27	Beattie J.	24,516	2,648	Benson C.	9,653	
Baran V.	18,213		Beattie P.	29,752	1,650	Benson K.I.G.	75,916	4,094
Baranec A.I.	17,163		Beatty D.	29,015	97	Benson R.	29,871	1,794
Baranys E.A.	9,156		Beatty L.E.E.	20,378		Benson R.	11,463	
Baranys T.	20,683		Beauchamp V.	20,501		Bent R.G.	21,352	
Barber A.C.	18,349		Beauchesne E.J.	29,794		Bentley M.R.	8,709	196
Barber L.S.	13,099		Beaudoin G.D.	17,963		Beraldin G.	18,461	
Barber R.	19,377		Beaudoin M.J.D.	24,578		Berard D.	906	
Barclay S.E.	150		Beaulieu C.M.	24,902		Berden G.	28,634	
Bardi J.I.	28,756		Beaulieu J.M.	18,052		Berezan M.	1,262	
Bardosky D.	19,084		Beaulieu Y.	26,725		Berezowsky T.	18,492	
Barena A.I.	19,757		Beaure P.L.	4,553		Berg A.R.	13,271	
Barker A.J.	29,167		Beaversstock M.M.	23,900		Bergen J.	32,861	204
Barker B.J.	19,831	38	Beazley B.	28,988		Bergen J.L.	17,887	955
Barker B.J.	18,195		Beck A.S.	6,808		Berggren R.W.	26,940	710
Barker B.R.	17,613	109	Beck B.O.	20,647		Berglund E.J.	13,137	241
Barker D.	31,798		Beck H.O.	2,996		Berglund S.A.	7,955	
Barker D.M.	18,391		Beck R.G.S.	18,225	38	Bergman J.H.	26,612	284
Barker J.	17,789		Beck S.A.	19,653		Bergman K.	8,812	35
Barker L.J.	8,031	845	Becker I.M.	10,875		Bergman S.D.	18,518	
Barker L.N.	6,213		Beckett D.R.	27,860		Bergman S.H.	19,607	
Barker R.	21,441		Beckett E.I.	3,124		Bergstrom A.	18,586	
Barker R.T.	3,574		Bedard D.	18,091		Berkes M.	20,229	
Barley D.L.	18,097		Bedard P.O.	2,368		Berkey G.G.J.	21,592	
Barlow L.	13,485		Bedard S.	22,932		Berkey J.E.	25,559	23
Barney B.A.	5,968		Bednarz E.	6,050		Berkman E.R.	31,592	156
Barnard S.A.	18,405	1,649	Bednarz E.	15,589		Berlinguette M.	19,393	
Barnes A.A.	17,489		Bedch J.A.	15,665		Berman D.	13,770	244
Barnes B.C.	17,411		Bedch L.A.	16,099		Bernie M.	5,580	15
Barnes H.	17,961		Bedch S.	28,722	143	Berry J.	17,444	
Barnes K.E.	50,102	6,224	Bedding M.K.T.	6,830	741	Berry K.K.	31,592	1,286
Barnes L.V.	26,347		Bedding S.	5,674	32	Bertalan L.H.	20,320	
Barnes S.E.	20,176		Bedle M.	9,108	29	Berthiaume R.E.	20,876	
Barnet E.	27,719		Bedle J.	28,602	2,734	Berni M.G.	19,568	
Barnett E.H.	22,897		Bednarz E.	31,227	948	Bertioia J.R.	10,725	
Barnett J.A.	3,992		Bednarz E.	16,361		Berton J.	19,787	
Barnett L.B.	28,698		Bednarz E.	964		Bertrand D.	18,067	
Barnhart D.J.	18,517		Bednarz E.	28,110		Bertucci S.	19,261	
Barratt J.P.	27,986		Bednarz E.	1,652		Berube G.A.	47,076	150
Barrett D.L.	19,315	580	Bednarz E.	17,754		Bespflug E.N.	3,751	296
Barrett J.	7,681		Bednarz E.	16,608	172	Bessuille E.T.	27,904	
Barrett L.R.	38,057	427	Bednarz E.			Best E.M.	18,285	
Barrientos M.	5,770		Bednarz E.			Best K.C.	28,479	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Beswick J L	15,577		Bogart I C	13,879	1,345	Boyd V	19,882	
Betkus M E H	28,458	1,035	Bogdan A	17,709		Boyd W N	40,453	350
Betten J H	19,079		Boguzki M E	15,239		Boyd-Joseph D	8,857	
Bough J W	25,901		Bohi K A	20,252	949	Boyer H L	18,192	
Boulah J	27,012		Boileau A A	26,742		Boyle E M	18,367	
Bey R	26,631	152	Boisvert J S	18,061		Braathen D	15,816	315
Beyeler G E	2,470		Boks J A	1,154		Brabander G	25,606	
Bezak F	2,753	49	Bol D I	20,291		Bracey B A	26,985	
Bhagat R	6,469		Bolding-Jones L C	28,972		Bradbury M L	18,464	
Bhanga R	22,901		Boldi L	17,200		Bradford M M	6,695	733
Bhayani J A	18,156		Boldi P L	17,914		Bradley A	10,376	275
Bianchi R J	19,064		Bolchowski J	34,984	2,668	Bradley A M	21,579	
Bickerton B J	755		Bolkow B A	19,023		Bradley D G	18,299	
Biddlecombe A	15,520		Bolton D M	78,161	59	Bradley E M	35,213	854
Biden E	31,413		Bolton D P	4,310		Bradley E	30,633	402
Bidwell S	1,954		Bolton P	15,270		Bradley M	9,241	
Bielech M J	16,956		Bomba P A	18,432		Bradshaw K	18,155	
Bigg L	17,670		Bombardieri G A	27,448	65	Bradshaw L	20,282	
Biggar D M	13,635	1,628	Bone S C	9,439		Bradshaw M V	16,095	18
Biggar M A	31,506	2,846	Bonfield D A	21,238		Brady M	311	
Bignell D S	19,080	78	Bonham H F L	37,575	1,422	Brand R W	29,815	3,262
Bignell F D	33,646		Bonish E R	3,419		Brand S M	14,194	146
Bignell J A	13,992		Bonneau P J	31,113		Brandon B A	9,154	
Bignell R	17,958		Bonnell P	15,802	925	Brann J A	16,590	
Bileski B J	22,091	364	Bonny E B	42,621	802	Branson J L	18,287	
Bilin A K	17,882		Bonny J	22,776	367	Branson S	18,888	
Bilka J	2,411		Bonogofski R M	20,220	179	Brar J	20,738	
Billingham S H	12,198		Bontor N C	11,314		Brauer G W	30,609	2,244
Binder E L	19,132		Bontor K L	25,424		Braun B F	31,610	3,489
Bingham P A	33,436	2,928	Bonner W G	18,553	1,020	Bray H B	31,592	812
Birch-Jones F M	38,834	3,193	Boon E C	22,968		Bray R E	18,640	
Birch K C	25,755		Boon S	16,731		Breck K J	21,079	
Bird D	10,850	162	Boone A	18,376		Breel P M	55,860	1,543
Bird D	15,624		Boone L R	19,899	372	Bregda J L	5,082	
Birk A	18,378		Booth J M	26,471		Breis L	22,016	
Birkenhal E A	31,050		Booth K C	19,081		Breitkreuz H	29,466	
Birkenhal L B	970		Booth P J	27,701		Breivik M	18,169	13
Biro S	20,801		Booth R W	19,729		Bremer F	11,079	81
Birosh P L	20,363		Booth W A	16,214		Bremner L J	19,466	
Birtles A C	31,083	2,361	Booth W O	45,041	226	Brennan H H	17,141	
Birtles P	12,944	947	Borbely S	367		Brennan J	21,181	
Bisgrove M J	14,241		Borch M C	28,993		Brennan J H	28,953	36
Bish R W	29,077		Borch N G D	6,216		Brennan J R	21,675	
Bishop A F	20,662	2,073	Borgundvaag S A	26,136	124	Brennan M G	19,287	
Bishop J M	28,696		Borloz C J	22,081		Brennan S B	18,632	
Bishop L L	18,299		Bornholdt H A	21,229		Brennan W	39,846	
Bissenden D B	17,582	33	Bornholdt M E	16,342		Breton S E	19,960	
Bissenden K	12,555		Bos J P	3,062		Breshears S A	21,040	
Bisset S	21,794		Boscoe K J	17,813		Bresnahan V	2,939	
Bittancourt P	16,204		Boscha M	7,658		Bresner M E	32,164	
Bitzer M H	28,907		Bosse J M	14,196	443	Breton N J	34,474	508
Bjornson C J	17,601		Bossert G E G	18,492		Brett A P	20,003	
Black B A	13,569	268	Boston R	19,369		Breu D W	19,224	
Black C L	20,829	176	Bothwell G E	9,692		Brewer D L	18,299	
Black E P	26,780	101	Botkin D W	31,592	908	Brewer E	8,812	188
Black L G	382		Botting D A	17,487	21	Brickwood N H	17,678	
Black W		206	Bottomley G	22,980		Bridge J A	18,317	
Black W A	90,503	473	Bottz G	20,116		Bridge P	7,695	398
Blackburn G M	34,266	1,267	Bouchard A	20,552		Bridge C J	26,024	122
Blackie K M	20,020		Bouchard G	17,789		Bridges J L	15,785	
Blackmore G A	15,819	409	Boucher F	25,706		Bridges A	17,406	
Blackmore M	16,631		Boudreau G J	10,493		Bridle S P	6,771	15
Blackmore S	18,448		Bouey B L	6,757	35	Brigden S G E	11,063	77
Blades M J	21,827		Boughey L J	18,686		Briggs A H	15,963	
Blaine R A	22,482		Bouillet P R L	21,741		Bright B S	35,754	
Blair E E	16,827		Boulbee S D	28,475	663	Brimblecombe M	17,123	
Blair F R	34,554	965	Boulton R H	20,241		Brindle B	28,988	1,243
Blake C B	21,016		Bouma I M	2,159		Bristowe E A	35,069	195
Blake Percy A	20,747	1,752	Bourages A	19,675		Brock G L	28,910	
Blakemore F E	27,819	1,192	Bourdon S M A	18,969		Brock I M	32,252	3,383
Blaker E	24,403		Bourke G	17,757		Brockett M M	27,449	
Blanchard E L	9,724		Bourke O A	7,934	260	Broda P R	4,187	211
Blanchard S	17,407		Bourne R T	27,429		Brodie C A	34,827	2,100
Blanchet M	2,230		Bourquin J R	22,870		Brodie F	20,616	
Blanden M G	18,183		Boutlier G L	11,581		Brodie M	2,852	
Blaney B	9,657	719	Bowack J M	3,453		Brodie M C	18,943	
Blannin D	17,452		Bowden J	17,754		Brodie M E	16,580	2,523
Blatherwick F J	75,524	5,095	Bowden R J	18,196		Brodie M	2,769	
Blay M J	18,271	58	Bowen S	21,254		Brogden R W A	23,313	
Blodoe M Y	33,111	923	Bower W	19,536		Broker M	4,128	
Blogg S M	433		Bowerman G	20,570		Brock A J	29,985	690
Blondin L	17,059		Bowes A M	20,428		Brook N M	20,162	
Bloom W L	28,231		Bowes C	23,942		Brookbank P K	18,274	
Blower C	17,980		Bowes L M	13,056		Brookes J E	25,921	143
Blows E L	19,248		Bowes P A	18,568		Brooks D J	21,480	
Blue D	2,910		Bowick P R	28,519		Brooks D M	20,809	
Bhum T E	18,348		Bowles L L	17,737		Brooks J	32,067	204
Bhum W	27,990		Bowles R M	19,346		Brooks R D J	2,192	
Bhumenaghe G	18,253		Bowman J E	4,847		Brooks S	61	
Bhumlin E C	12,238		Bowman B G	43,812		Brooks S	18,116	129
Boal N	26,697		Bowser F D	36,710		Broom E	14,489	
Boutier L A	14,658	15	Boyce E J	6,311		Broom J	29,911	
Bobb C	1,373		Boyce H E	17,770		Brose B J	18,769	1,449
Bock E	19,465		Boychuk R V	31,592		Brossart A A	14,760	
Bock W	2,078		Boyd J	29,153		Brose P A	29,314	
Boe D L	18,393		Boyd J	17,859		Bruckvick A	27,340	
Boechler L	10,648	13	Boyd J E	14,255		Brough M M	8,496	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Brouillard J L.....	3,203		Bulmer P J.....	19,074		Campbell E.....	22,928	276
Brouillette S L V.....	8,417		Bulwer N.....	25,958	865	Campbell E J.....	13,726	
Brouillette S L V.....	184		Bunt S.....	6,166		Campbell F O.....	29,752	186
Brouwer G E T C.....	31,592	154	Burch E B.....	25,928		Campbell G A.....	14,408	
Brown A C.....	22,148		Burchill J E.....	23,160		Campbell I E.....	17,360	
Brown A L.....	11,625		Burden J K.....	18,744		Campbell J.....	18,232	
Brown A M.....	28,730	309	Burdett V M.....	17,558		Campbell J A K.....	35,479	
Brown A R.....	27,854		Burdson S.....	17,905		Campbell J L.....	17,658	
Brown A R.....	18,984		Burenski D E.....	33,427		Campbell K A.....	20,449	
Brown A W.....	7,324		Burgess D G.....	18,274		Campbell L G.....	10,429	
Brown B J.....	20,325		Burgess M M.....	17,872		Campbell L H.....	19,671	
Brown B L.....	24,597		Burgoyne F B.....	29,752		Campbell M G.....	6,322	
Brown C A.....	15,295		Burgoyne J L.....	22,014		Campbell M K.....	5,838	
Brown D J.....	16,477		Burgoyne T J.....	6,634	121	Campbell M V.....	18,798	
Brown D J.....	25,027		Burk J C.....	10,071	17	Campbell R M.....	24,680	
Brown D L.....	33,093	259	Burke M H.....	20,087		Campbell R S.....	2,455	
Brown D L.....	13,908	2,181	Burke N A.....	19,481		Campbell S M.....	15,202	
Brown D L.....	19,117		Burke N P.....	31,553	261	Campbell V.....	18,683	
Brown D M.....	15,464	404	Burkett R P.....	20,123		Campeau E A.....	12,028	
Brown E D.....	17,915		Burki P L.....	6,609		Cane H M.....	18,275	174
Brown E J.....	19,737		Burleigh B.....	23,325	178	Canessa M I.....	21,511	837
Brown G G.....	18,674		Burnett W S.....	19,744		Canlas G V.....	24,900	
Brown I L.....	18,475		Burns D H.....	20,539		Canning H D.....	5,151	397
Brown J.....	4,490		Burns E A.....	19,675		Cantelon J W A.....	29,330	
Brown J A M.....	19,948		Burns J E.....	7,865		Cantrell D.....	26,000	2,627
Brown J C S.....	8,368		Burns M.....	25,983		Capaldo N.....	18,866	
Brown J D.....	27,907		Burrell B H.....	18,099		Capewell C E.....	9,267	276
Brown J E.....	18,857		Burrell V C.....	20,948		Carballo S K.....	29,126	
Brown J L.....	11,272		Burris R F.....	21,971	165	Carballo V.....	27,719	
Brown J M.....	27,782		Burroughs H L.....	9,948		Carbert V.....	16,401	
Brown J S.....	31,710	819	Burrows W D.....	4,918		Cardiff G D.....	68,322	13,500
Brown J W.....	19,630		Burrows A M.....	4,593		Cardin T A.....	15,401	
Brown L.....	11,023		Bursey H L.....	6,143		Cardinal D E.....	18,856	
Brown L.....	19,517		Burt P A.....	10,288		Cardinell L M.....	3,452	
Brown L B.....	15,047		Burton A D.....	16,435		Cardno D.....	19,760	
Brown L M.....	18,943	174	Burton S M.....	20,516	14	Cardno E L.....	19,831	
Brown M C.....	31,592	663	Busch F T.....	16,227		Carey E F.....	28,539	50
Brown M E.....	18,334		Bush B A.....	28,085	3,590	Carey K E.....	16,699	15
Brown P.....	19,476		Bush H.....	20,808		Carlaw D J.....	21,715	676
Brown R.....	99		Bush M.....	18,061		Carlin A J.....	4,019	188
Brown R L.....	18,807		Bush S J.....	28,534		Carlisle D S.....	10,308	
Brown S.....	17,714	7	Bush V.....	17,920		Carlson C L.....	20,822	7
Brown S.....	13,234		Bussardo B I.....	8,932	154	Carlson G M.....	18,182	
Brown V.....	32,827	296	Buss P G.....	4,707		Carlson H D.....	17,789	
Brown V R.....	5,055		Bussiere L.....	7,695	989	Carlson P J.....	32,252	1,658
Brown W J.....	19,916		Bussiere V A.....	27,532		Carlton N S.....	19,273	
Browne-Archer V E.....	28,775		Butcher B L.....	2,065		Carman D M.....	8,495	1,186
Browne A M.....	20,148	15	Butcher P A.....	18,299		Carmichael A W.....	1,946	
Browne M S.....	31,165	1,044	Butler H.....	157		Carmichael J A.....	45,309	
Browning C A.....	27,791		Butler I.....	13,955		Carmichael L.....	7,690	
Bruce D G.....	17,962		Butler J.....	26,737	38	Carmichael R A.....	18,059	
Bruce E A.....	27,441		Butler P J.....	5,911		Carney K.....	17,817	
Bruce G M.....	6,034		Butt B M.....	15,573		Carpenter E M.....	20,044	211
Bruce P L.....	18,422		Butterfield S.....	17,463		Carpenter M.....	10,294	1,330
Bruce S M.....	14,450	299	Butts J C.....	4,301		Carpenter S A.....	16,997	
Bruce T J.....	28,475	517	Butturo S P.....	20,569		Carr C C.....	17,891	
Bruhmman F R.....	19,754		Buyer J M.....	984		Carr D C.....	3,935	
Bruhler R.....	35,890	1,395	Bylsma A J.....	18,365		Carrie P.....	17,304	
Bruels P M.....	31,592	371	Byrd A F.....	1,765		Carrington G.....	17,807	
Bruhn F.....	7,458		Byres B L.....	2,948		Carrington H T.....	18,646	844
Bruhn R.....	11,113		Byrne P.....	18,401		Carroll S.....	2,882	
Bruneau D.....	5,179		Byron D R.....	29,727		Carry W J.....	3,469	
Bruneau S.....	21,694	1,744	Bystedt S M.....	20,720		Carson M M.....	16,926	
Brunsgaard J.....	28,464	1,418	Cabario R.....	27,644		Carson S.....	1,989	
Brunstein M.....	13,768		Cadelina P L.....	21,145		Carter G G.....	2,062	
Bryan J M.....	158		Cadman T.....	25,762	322	Carter K G.....	8,277	
Bryant C L.....	18,276		Cadogan G W L.....	27,009	118	Carter M B.....	13,453	
Bryant J K.....	20,737		Cadogan J.....	27,878		Carter M L.....	17,358	
Bryant V M.....	11,326		Cadwallader F M.....	17,762		Carter O A.....	20,794	
Brykajlo L.....	2,167		Callao T C.....	19,695		Carter S J.....	18,168	
Buburuz D.....	2,429		Cain F J A.....	20,074		Cartwright W L.....	17,203	105
Buburuz E.....	30,991	51	Caine L E.....	18,161		Carty M J.....	16,499	
Buchanan R E.....	22,949		Cains J B.....	18,900	1,489	Casarey R G.....	28,988	
Buchanan C M L.....	29,734	467	Cains M E.....	19,546		Case E.....	6,014	
Buchanan M L.....	2,426		Calam R E.....	18,921		Casey A P.....	28,988	1,254
Buchanan R N.....	19,131		Calderwood C.....	19,922		Cashmore A A.....	66,423	
Buchanan S A.....	32,252	1,959	Caldwell D L.....	26,337		Caskey E.....	4,073	185
Bucholz V.....	10,673		Calla L M.....	18,948		Cassidy E M.....	15,825	
Buck S J.....	2,961		Calla S.....	19,863		Cassidy J M.....	15,839	1,202
Buckingham M.....	22,053		Calleberg L C.....	4,991		Cassidy K M.....	34,440	1,199
Buckles S.....	11,397		Callick J E.....	20,778	16	Cassidy P.....	81	155
Buckley A.....	5,297		Callow E C.....	1,689		Castillo B M.....	5,213	
Buckley C.....	57,850	1,534	Camara Y F.....	17,471		Castillo L C.....	17,756	
Buckley R E.....	104		Cameron D J.....	25,554		Castle L M.....	20,240	
Buckley R M.....	18,082		Cameron E C.....	19,109		Castlewell C R.....	17,808	83
Bucknell M.....	15,235		Cameron M V.....	20,891		Cathcart M H.....	27,638	
Bucsis A.....	30,408		Cameron P M.....	13,439		Cathro A G.....	20,144	
Budd A R.....	8,025		Cameron R L.....	33,372	366	Caon S.....	32,253	
Budd C J.....	18,633		Cameron S L.....	9,455		Cast F O.....	34,782	
Budd C L.....	20,612		Cameron V R.....	11,637	374	Caulien J M.....	26,505	
Buhler E.....	22,262		Camire B A.....	17,789		Cavalli C G.....	11,550	
Buhman E L.....	17,789		Campbell A G.....	32,901	1,370	Cavers D M.....	19,384	365
Bull H.....	3,538		Campbell A J.....	22,348		Cawson E H.....	26,940	196
Bullen M.....	27,908	283	Campbell C.....	8,910		Cawson E.....	11,323	
Bullmore E E.....	18,199		Campbell D.....	8,717		Chadwick P E.....	17,789	
Bulloch J.....	22,529	7	Campbell D J.....	22,639		Challiee S.....	18,276	
Bulloch S J.....	29,080		Campbell D L.....	10,608		Chaldeos T.....	18,492	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Chalke A.....	29,032		Ching C K.....	19,977		Clarkson E M.....	31,113	296
Chalupiak S J.....	9,536		Ching H.....	25,287		Clarkson G M.....	4,314	
Chalupiak W.....	22,709		Chinnapan F J.....	20,379		Clarkson L J.....	25,924	821
Chamberlain E.....	16,206		Chinnapan Y.....	29,783		Clarkson N D.....	27,502	4,066
Chamberlain H G.....	19,357		Chinner D E.....	14,365	392	Clarkson S.....	6,589	
Chamberlain T L.....	19,053		Chisholm K.....	5,872		Claudio E.....	6,879	
Chamberlayne R K.....	25,762	32	Chisholm K F.....	16,281		Clayton M K.....	15,380	1,088
Chambers C.....	15,793		Chisholm L M.....	27,929	233	Cleary D E.....	17,842	31
Chambers P B.....	6,789		Chislett J I.....	16,224		Cleave S J.....	21,231	
Chambers R M.....	41,811	998	Chittick M K.....	29,481		Clegg R E F.....	16,815	
Champion D R.....	18,672		Chittick T.....	19,142		Cleghorn J E.....	17,078	
Chan A.....	21,182		Chiu F.....	15,435	17	Clement G S.....	22,592	518
Chan B.....	22,746		Chiu M W C.....	25,601		Cliffe L M.....	34,554	535
Chan D.....	22,447		Cho-Sik J P.....	28,988	2,814	Clifford A.....	26,655	
Chan D.....	15,807		Cho E.....	18,650		Clifford H M.....	20,175	
Chan D.....	3,061		Choi G K.....	2,957		Clingwall J.....	17,789	21
Chan D T K.....	28,632		Choi K W L.....	28,607		Clive S F.....	12,901	
Chan E.....	18,488		Choi M.....	2,801		Clothier C L.....	29,162	270
Chan E A.....	28,852		Choi P P W.....	30,089		Clough I M.....	10,367	
Chan E P F.....	28,596		Choi S M.....	79,108		Clough L D.....	27,486	900
Chan J.....	17,745		Chomcey L.....	5,593		Clough M M.....	21,810	7
Chan J T.....	28,809		Chong H Y.....	30,274		Clowater F.....	18,528	
Chan K M.....	19,438		Chongping C A.....	19,980		Clovene S V.....	19,411	
Chan K M.....	28,127		Chorney I M.....	21,695	318	Clugston B C.....	18,682	
Chan L L.....	28,409	62	Chorney V.....	22,274		Cunas A G.....	29,422	
Chan P.....	17,718		Chornick D A.....	28,988	78	Clyke C D.....	18,201	
Chan Q.....	286		Chou C.....	25,173	230	Coad B.....	16,741	
Chan R W.....	13,303	136	Chow B.....	18,844		Coady W L.....	30,487	454
Chan R Y S.....	30,305		Chow D K.....	28,117		Coates J D.....	18,220	
Chan S C.....	36,899	234	Chow J K C.....	29,324		Coates M.....	45,611	836
Chan S C.....	26,024	183	Chow L.....	16,709		Cobb J J.....	22,274	
Chan S H S.....	17,373		Chow L.....	4,572		Cochran C L.....	16,279	423
Chand K.....	20,121		Chow M.....	20,369		Cochrane G K.....	8,373	68
Chand N.....	18,368		Chow M.....	28,219		Cochrane V E.....	22,089	760
Chandar P W.....	22,504		Chow M.....	18,634		Cocking J.....	27,448	185
Chang E L C.....	28,085		Chow W C.....	30,205		Coder E G.....	18,943	484
Chang I.....	18,972		Chow W C K.....	15,267		Cody J M.....	17,765	
Chang J.....	2,938		Chowanice F.....	30,633	287	Coe D K.....	28,953	338
Chao C.....	4,791		Chu B K K.....	28,254		Coe H.....	18,340	
Chao C W.....	74,909	43	Chu W P.....	28,623		Coele A R.....	28,988	59
Chapel J I.....	10,011	174	Christ G D.....	18,421		Cohen A A.....	28,055	175
Chapera A M.....	817		Christensen J.....	49		Cohen D F.....	3,457	
Chapman B A.....	18,777		Christian K L.....	26,412	425	Cohene L S.....	46,782	
Chapman G C.....	19,534		Christian L.....	32,143	309	Colarch F M.....	17,789	
Chapman J L.....	18,880		Christian M N.....	11,830		Colbeck J L.....	19,547	
Chapman K M.....	18,534		Christie L.....	9,384		Colby G L.....	16,249	
Chapman L A.....	11,365		Christman J J.....	17,789		Coldwell C.....	17,168	
Chapman R E.....	32,125	167	Christman J J.....	28,988	1,542	Cole S A.....	17,600	29
Chapman S G.....	16,291	58	Chu W.....	9,380		Cole Z A.....	1,950	19
Chapple A J.....	31,662		Chuchman A.....	18,551	13	Colebrook E M.....	18,299	
Charest M M.....	20,903	13	Chui L Y P.....	1,255		Coleman N A.....	18,678	
Charleson H J.....	15,200		Chui P.....	18,718		Coles B.....	30,337	
Charlesworth G E.....	27,902		Chung-Fai Y K T.....	28,954	7	Coles L J.....	8,970	159
Charlton J D.....	13,460		Chung E.....	28,988	1,016	Colgan D J.....	32,857	3,505
Charley E.....	14,009	168	Chura J.....	13,063		Coljee J.....	21,145	280
Chartier R J R.....	28,910		Church C S.....	21,632		Collart S K.....	18,648	
Charyna L E.....	18,299		Church J.....	1,047		Collecute R H.....	30,563	487
Chasse M T.....	19,705	21	Church J E.....	17,489		Collette G J.....	10,330	
Chatton M E.....	15,781	61	Churchill E.....	18,226		Colliard D.....	17,789	
Chau C.....	14,406		Churchill P C A.....	16,489	246	Collier D A.....	18,269	
Chaudhry M.....	19,524		Ciancio V.....	17,907		Collings I E.....	24,579	
Chaytor C W.....	20,756		Cianflone G.....	12,648		Collings S.....	17,135	
Chen A S W.....	16,147		Cicci R A.....	17,247	1,124	Collingswood D.....	31,718	2,016
Chen C.....	32,252		Cillo M D.....	16,688		Collins D J.....	15,389	
Chen M.....	31,561		Civilatene D A.....	26,730		Collins F.....	17,612	
Chen R.....	22,228		Clack L R.....	19,295		Collins J F.....	34,376	
Chen R Y.....	28,988	54	Claffey E M.....	19,056		Collins M J.....	17,641	
Cheney A P.....	26,854		Clague H A.....	10,704		Collins M J.....	17,732	
Cheng C.....	4,379		Clairmont S J.....	19,722	38	Collins P.....	42,993	168
Cheng P.....	27,983		Clancy M G.....	24,141		Collins R.....	16,368	
Cheong J A.....	11,817	571	Clark A I.....	26,825	199	Collinson E J.....	34,178	
Cheong V.....	19,005		Clark A M.....	45,273		Collis K G.....	27,448	
Cheperdak J.....	28,957		Clark C D.....	22,197		Collison R S.....	31,110	
Chequer F A.....	27,850		Clark D E.....	18,276		Collis M H.....	29,712	87
Chekas S V.....	20,151		Clark D P.....	19,175		Collum L D.....	18,163	
Cherniak S.....	12,931		Clark E H.....	7,401		Colonel G L.....	14,126	469
Chermiwan W.....	2,830		Clark E O E.....	32,996	419	Colp M S.....	18,037	
Chernoff A A.....	5,781		Clark G.....	18,046		Colp N.....	7,591	21
Chernoff I W.....	29,025		Clark I.....	20,730	358	Columbus A.....	18,379	
Chernysh J M.....	17,435		Clark J.....	25,431		Comeau E M.....	16,616	
Chesterman M.....	28,988	464	Clark J T.....	5,056		Comeau S L.....	18,271	
Cheung C.....	27,876		Clark K.....	24,732		Comfort E.....	12,105	118
Cheung J.....	27,734		Clark L L.....	18,117		Comfort J N.....	4,947	
Cheung J C K.....	30,300	1,595	Clark M R.....	8,135		Connors T.....	18,107	
Cheung M S L E.....	27,928		Clark N A.....	27,364		Connors H.....	1,745	
Cheung S F C.....	24,403		Clark R C.....	23,014		Condon L L.....	366	
Cheung W S Y.....	18,620		Clarke C.....	12,457		Condos C.....	17,765	
Chevalier P.....	14,617		Clarke C D.....	20,740		Conkin S J.....	21,854	
Chew B.....	31,000		Clarke D A.....	75,391	1,956	Conlon M A L.....	22,676	359
Chew E.....	5,267		Clarke E M.....	19,055		Conn V.....	19,315	258
Chew M R.....	32,103		Clarke E S.....	16,353		Connaghan S M.....	34,889	1,214
Chicoine D R.....	27,051	2,170	Clarke I.....	18,800		Conner E M.....	23,096	
Chief W J.....	19,727		Clarke J L.....	18,602		Connors P A.....	28,393	
Child B.....	5,285		Clarke K.....	7,296	1,009	Connolly B.....	9,376	
Chin A.....	16,058		Clarke M.....	17,765		Connolly J J.....	19,619	
Chin C V.....	15,051		Clarke P H.....	7,463		Connor M L.....	24,658	433
Chin S.....	16,109		Clarke V L.....	14,247		Connors J A.....	22,584	636

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Conroy R L.....	10,802		Craig D W.....	10,463		D'Andrea L.....	26,024	210
Contorines J.....	26,361		Craig K E.....	15,996		D'Errico F.....	22,095	
Conway R.....	19,393		Craig L D.....	4,552		Dacosta S.....	22,684	
Cook C L.....	21,821	1	Craig M F.....	17,988		Dacres D A.....	18,723	
Cook D.....	16,748		Craig R C.....	19,186		Daechel D K.....	12,493	
Cook D D.....	8,309		Craig R E.....	26,024	896	Dagg G.....	17,315	
Cook G J.....	28,899		Cran D S.....	30,633	874	Dahl L T.....	29,314	270
Cook H L.....	21,090		Crane J M.....	28,047		Dahl N.....	20,022	
Cook L D.....	4,243		Crase L M.....	55,067	2,991	Dahling H M.....	50,564	547
Cook M G.....	28,202		Crape S M.....	20,180		Daignault A A.....	22,881	
Cook M J.....	18,274		Crawsweller B I.....	17,962		Dakin R C.....	26,881	1,124
Cook N N.....	15,614		Crawford D M J.....	16,584		Dale I H.....	25,992	
Cook P J.....	22,147		Craven B L.....	17,189		Dale J C.....	26,845	1,180
Cook R G.....	26,021		Crawford C E.....	22,295		Dale K.....	17,586	
Cooke I E.....	39,068	2,673	Crawford E H.....	19,615		Dale S.....	4,622	25
Cooke J V.....	4,848		Crawford E M.....	26,002	42	Dales W C.....	28,988	7
Cooke T.....	13,946		Crawford H A.....	26,002	15	Dalgarno M M.....	28,065	371
Cool M.....	312		Crawford K J R.....	19,948	685	Dalrymple D W.....	15,395	
Coolin V R.....	21,045		Crawford N.....	14,514		Dalrymple J I.....	18,955	
Coombe D G.....	30,552	223	Crawford R M.....	31,637	991	Daluro P.....	20,804	
Coombes M.....	22,178	290	Crawford Z L.....	17,005		Daly M L.....	1,333	
Coombes T M.....	20,738		Creamer R G.....	4,187		Daly S.....	17,702	
Coone W.....	19,063		Creaser J.....	12,938		Daly S M A.....	20,024	
Cooney F G.....	21,223		Creighton A.....	19,845	857	Dalziel B M.....	18,700	
Cooney J.....	17,714	56	Crerar M.....	26,565		Dalziel T.....	2,771	
Cooper G K.....	23,539		Cress S.....	26,775	239	Damaso N F.....	20,034	
Cooper I.....	18,102		Cress M.....	14,398		Damer H A.....	19,967	
Cooper I.....	20,825		Crichton C.....	5,744		Damon M J.....	16,788	
Cooper M D.....	18,440		Crichton J.....	14,360		Danallanko L K.....	15,485	525
Cooper N M.....	18,973		Criggie M.....	19,945		Danderfer R J.....	45,594	41
Cooper S.....	15,983		Crichton D F.....	17,001		Daniels R N.....	19,117	
Cooper T.....	18,915		Cringan J R.....	18,163		Daniels S M.....	18,759	
Cooper T G.....	18,142		Crisp T.....	2,836		Danielsen K.....	18,824	
Cope S L.....	28,243		Cristofoli A I.....	20,034	423	Danzon A M.....	19,822	
Copeland D A.....	5,556		Critchlow R R.....	19,617		Danyluk M G.....	488	
Copeland E.....	20,013		Crites M A.....	18,199	32	Darby O J.....	20,703	
Copeland L D.....	29,610	242	Crockford E.....	22,176		Darling S J.....	19,876	
Copeland L G.....	1,994		Croden E.....	22,207		Dart W E.....	10,989	
Copes M I.....	16,149		Croll J.....	17,417		Das S.....	6,546	
Copley B D.....	52,921	4,755	Cromarty J.....	18,070		Dash F.....	18,806	
Corbett D.....	10,387		Cromer G J.....	21,148	217	Datoff S M.....	26,862	141
Corbett D G.....	18,546		Crome J.....	18,524	1,139	Dauk C H.....	17,221	
Corbett M E.....	17,134		Crosby R N.....	29,630		Daum K M.....	15,767	
Corbett M J.....	20,010	244	Crosby S G.....	27,330	571	Dauphinais C.....	18,594	
Cordoni R M.....	28,105		Crosley C.....	3,750		Davey E D.....	20,713	
Cork J K.....	12,256		Cross C W.....	24,059	491	Davey H T.....	18,442	
Corkery B A.....	18,299		Cross D D.....	19,411		Davey I C.....	21,019	
Cornier L.....	2,907		Crossland T.....	19,424		Davey M.....	16,788	
Cornelio E P.....	19,594		Crosswell C A.....	16,933		Davey P.....	18,787	
Cornelio N.....	28,950		Croteau R J.....	21,784		Davidson F G.....	28,378	
Cornier A E.....	28,875	1,032	Crow L C.....	19,760		Davidson G R.....	16,597	
Cornfield H E.....	9,279		Crowley V M.....	18,268		Davidson J K.....	13,115	1,535
Cornick M E.....	18,299		Crozier-Smith D L.....	18,634		Davidson N A J.....	28,475	475
Cornish J E.....	23,120		Crozier B M.....	3,971		Davidson S.....	4,183	477
Cornigal D G.....	26,087		Cruickshank M D.....	3,646		Davies C B.....	7,294	
Cornigall M J.....	26,763	677	Crumpe E.....	7,148		Davies D J.....	33,887	
Cornigall I N.....	13,423	88	Cruz Verde J K.....	28,820		Davies E.....	17,411	
Corsi A M.....	10,417		Cruz M L.....	29,024		Davies G.....	23,475	1,424
Corwin C F.....	28,475	101	Csizar M.....	5,460		Davies H G.....	17,609	58
Cosens M.....	17,489		Cudmore N.....	9,012		Davies K M.....	31,592	2,594
Cox N C.....	18,231		Cue B J.....	28,391	1,983	Davies K L.....	12,497	838
Cosello-Grayson J.....	36,041	175	Cue L.....	36,273		Davies M.....	19,254	
Cote A.....	15,702		Cui T C.....	61,423		Davies M E.....	16,353	
Cote E A.....	17,047		Cullen B L.....	3,986	344	Davies V A.....	43,522	1,194
Cotton R.....	24,301		Cullen D.....	17,625		Davies W E.....	34,074	971
Couch J T.....	29,303		Cullen J A.....	19,787	23	Davies W J.....	27,474	1,156
Couch S C.....	20,793		Cullen V E.....	29,073		Davis B L.....	5,568	
Coughlin G J.....	18,573		Cumayan B.....	26,919		Davis B R.....	9,054	
Coulson L.....	13,267		Cumberland S.....	11,690		Davis E.....	11,302	
Coulter B.....	27,276		Cumming A I.....	17,789		Davis G A.....	23,922	346
Coulter E M.....	22,270	658	Cummings D A.....	250		Davis J A.....	17,503	
Coulthurst S A.....	24,107		Cummings K L.....	21,551		Davis J L.....	4,405	
Coupe L M.....	17,860		Cunningham E.....	18,255		Davis L.....	19,572	220
Cousins F.....	28,762		Cunningham P C.....	8,858		Davis L W.....	43,536	3,580
Covey E T.....	30,673	854	Cupples M.....	18,907		Davis P C.....	34,336	838
Coville B N.....	22,507		Curpen N.....	19,573	16	Davis R C.....	18,299	
Cowan L.....	11,007	241	Curpen P J.....	28,848		Deviston N.....	12,339	
Coward D R.....	12,230		Curr L J.....	5,851	748	Dewes J M.....	33,400	1,106
Cowell A B M.....	1,831		Currie-Smith A J.....	1,511		Dewood N.....	6,191	
Cowie J A.....	11,319		Currie N D.....	12,214	2,659	Dawson D.....	23,011	
Cowie N H.....	17,660		Currie R.....	28,730	110	Dawson D A.....	4,228	
Cowan F M.....	1,124		Curson A E.....	16,498		Dawson G B.....	17,571	
Cox B H.....	19,889		Curtain E R.....	26,072		Dawson K D.....	8,631	
Cox B J.....	17,737	533	Curtin S J.....	22,401		Dawson M.....	18,340	
Cox C.....	17,789	92	Curtis C A.....	29,090		Dawydak W S.....	27,448	
Cox E A.....	29,328		Curtis E.....	28,859		Day J.....	1,557	
Cox J L.....	21,548		Curwen D.....	8,607		Day J.....	28,846	
Cox P R.....	15,591		Cuthbert N C.....	30,407	1,432	Day M J.....	5,699	
Cox S E.....	8,033		Cuthbertson J.....	18,422		Dayal G.....	21,332	
Cox S L.....	13,153	1,697	Cuthbertson J.....	21,092		Dayday C.....	1,132	
Cox T W.....	22,325		Cutler A.....	29,184	1,295	De Burger R J.....	65,592	6,313
Coy N.....	29,487	918	Cutler H J.....	24,807	321	De Beien D.....	20,061	
Coy N M.....	14,508	112	Cyr E J.....	27,592		De-Cerda M C.....	27,300	
Cozzolino M.....	15,814		Czeto A I.....	28,475	1,287	De-Goutiere A M.....	28,475	2,352
Cragg B.....	16,818		Czik S J.....	18,874		De-Haan J W.....	29,022	
Cragg P.....	17,784		D'Agostino E.....	17,787	117	De-Haan P.....	18,675	
Craig B D.....	2,685		D'Ambrunil E.....	17,050		De-MacEdo J B.....	17,765	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
De-Mille M L.....	18,830		Dobell M J.....	29,025	512	Drysdale H R.....	19,875	1,223
De-Montezuma M O.....	16,121		Dobie M G.....	20,312		Dubas P S.....	73,717	4,471
De-Raadt M.....	18,796		Dobin R M.....	24,472		Dubetz S J.....	13,159	
De-Siena V.....	19,351		Dobinson B L.....	18,149		Dubois D L.....	17,754	
De-Silva R.....	29,924	1,888	Dobrich M.....	19,734		Dubois F.....	33,013	1,924
Deacon D.....	8,796		Dobrijevic P.....	16,917		Dubois P.....	26,601	202
Deakin D G.....	28,988		Dobson L A.....	28,194		Dubroy N.....	18,017	
Dean A.....	15,844	31	Dodd A Y.....	21,634		Dubuc M.....	22,178	
Dean C M.....	16,816		Dodd G L.....	14,033	1,211	Ducayen R V.....	11,797	
Dean R W.....	18,979		Dodd I.....	5,326		Duch M E.....	18,496	
Dean S.....	7,517		Dodd O M.....	22,648		Duckworth U L.....	18,884	854
Deane K.....	16,481		Dodd R.....	24,867	55	Dudley J M.....	22,076	
Deans B J.....	29,235		Doddridge D F.....	10,312		Dudley T T.....	18,552	
Deans G S.....	28,552	2,369	Dodds J D.....	33,436	2,694	Duffield P G.....	19,561	
Dearden E M.....	5,137		Dodds L.....	13,490		Dufresne E E M.....	22,641	735
Deauville B D.....	37,575	752	Dodsworth F.....	29,750	289	Duggan J M.....	2,991	
Debeck E P.....	23,888	1,202	Dodik L J.....	17,676		Duguny D.....	8,965	
Debruyn B J.....	25,865		Doell C L.....	5,288		Duhamel K M K.....	17,327	
Deck D.....	26,048		Doering A M.....	28,583	281	Duignan D.....	9,047	
Defrae D.....	18,459	115	Dohan E M.....	18,276		Dumas T A.....	10,703	
Defrae E M.....	18,041		Doherty A.....	20,552	90	Dumka T D.....	21,182	
Degoisbriand B A.....	16,631		Doherty M G.....	35,212	1,398	Dumont J C.....	30,826	33
DeGrandpre J.....	18,299	32	Doherty T.....	8,632		Dumont M L.....	11,391	795
Degratio M E.....	31,084	302	Doidge A M.....	19,949		Dumont R D.....	27,647	732
Delacroix J.....	26,595		Doidge N M.....	16,438		Dumore S.....	28,533	1,349
Delage-Kaufhold D.....	3,824		Doiron A L.....	17,676		Dunbar S.....	19,738	57
Delaney S.....	12,712	1,209	Dolman T L.....	17,763		Dunbar S.....	18,299	
Delapais D N J.....	1,001		Dolzky M.....	17,650		Duncan J E.....	22,722	
Delorme G R P.....	17,606		Dombinsky N.....	24,472	145	Duncan J.....	18,053	159
Delorme J P.....	22,328		Dominguez L.....	27,448	1,922	Duncan M M.....	30,649	14
Delorme L.....	21,918		Donaldson D S.....	17,537		Duncan N.....	17,870	
Delorme M E.....	16,495		Donaldson W.....	10,276		Duncan R G S.....	20,587	140
Delozier C.....	34,562	460	Dong P J M.....	25,753		Duncan T M.....	23,598	
Delves J.....	24,538		Dong S.....	18,299		Dunderdale M.....	27,780	497
Demchuk C.....	13,581		Donley P A.....	15,607	91	Dunford B J.....	33,890	1,737
Demong J P.....	907		Donnelly M.....	19,825		Dunlop A M.....	27,379	
Demontigny E.....	20,861		Donovan L J.....	1,565		Dunn V E.....	929	
Demontigny O J G.....	33,220		Dool D.....	18,299		Dunne H O.....	27,747	
Den Boer A J.....	31,113	552	Doolan J A.....	11,081	172	Dunphy L C.....	28,970	
Denhoff E.....	26,482	1,513	Doolittle J L.....	20,382		Dunstan V J.....	20,689	
Dennis D.....	31,239	558	Doran M M.....	26,419		Duraux F V.....	18,820	
Dennis S H.....	17,238		Dorma M H.....	18,226		Durie M C.....	27,941	
Dennison D M.....	17,750		Dorman H D.....	6,782		Durin P B.....	7,623	66
Denny L D.....	5,445	53	Dorval M E.....	29,531	1,653	Durovic R.....	20,254	
Densky S.....	5,852	31	Dos Santos M V.....	31,459		Duthie L A.....	17,986	
Densmore E E.....	32,252	59	Dossan G.....	19,695		Duthie S L.....	13,557	
Deol B S.....	10,126		Dosouto S.....	6,880		Dutka V F.....	7,268	935
Deol J.....	18,221		Dotzler L G.....	18,936		Dutour S.....	17,789	
Deorksen W J.....	1,833	169	Dougan C B.....	18,311		Dutt P.....	19,091	
Deossaran H.....	28,986	190	Douglas A J.....	21,599		Duxbury B J.....	24,376	227
Depencier K E.....	19,587		Douglas B J.....	37,180	309	Dwyer C A F.....	26,510	
Der M.....	19,253		Douglas B J.....	14,151	1,019	Dwyer T L.....	17,835	455
Derek W R.....	21,792		Douglas C M.....	18,348		Dyck A E.....	28,118	
Derhouff M.....	16,631		Douglas J G.....	19,347	127	Dyck E G.....	24,433	42
Derkach E.....	7,729	60	Douglas J O.....	15,234	33	Dyck I N.....	31,592	502
Derrick D M.....	892		Douglas K J.....	11,253		Dyck L E.....	28,309	
Derrick I V.....	9,318		Douglas L M.....	13,733	208	Dyck M.....	17,221	127
Derrick J L.....	10,506		Douglas P.....	16,131		Dye C P.....	3,242	
Des-Roches L J.....	21,542		Douglas R G.....	16,859		Dye D L.....	16,203	
Deshaw W E.....	29,788	1,448	Dove C.....	510		Dykstra L.....	2,250	
Deslauriers D E M.....	18,215		Dove C E.....	28,532		Dyrlund J L.....	36,475	1,778
Devicq M B.....	32,645	902	Dow E.....	18,958	1,198	Dyson M J.....	20,024	
Devison R.....	9,125		Dow E L.....	3,885		Dziadyk S F.....	18,984	
Devlin E L.....	17,219		Dowler H B.....	18,053		Eakin I E.....	18,227	2,052
Devries A.....	45,321	769	Dowler J A.....	34,479	1,643	Eales B J.....	33,436	
Devries W.....	2,403		Dowler J E.....	10,249		Earl V D.....	20,170	
Dewick M B.....	20,017	124	Downes J A O.....	10,827	67	Early F J.....	6,231	7
Dewitt J.....	694		Downey C M.....	17,862		Easterbrook C F.....	20,690	
Dewolf R A.....	16,131		Downey S.....	17,441	528	Easton D M.....	10,115	
Dey W F.....	30,738		Downie S C.....	15,104	1,448	Eastwood S.....	15,086	
Deys C M.....	19,859		Downing M J.....	31,592	1,303	Easy F F.....	32,252	
Dhami S.....	32,827		Downs W G.....	20,450	7	Eaton S L.....	15,736	
Di-Francesco L.....	20,226		Doyle B M.....	17,789		Eaves D.....	39,815	6,020
Dial R K.....	27,448		Doyle K G.....	5,297		Elbster A.....	17,712	
Dibbbee M W.....	17,884		Doyle M E.....	18,911		Elburne P L.....	17,237	1,979
Dibnah A R.....	11,871		Doyle R M.....	7,197		Ely R J.....	27,340	334
Dick G W.....	27,931		Drager T M.....	32,252	1,156	Edgar A S S.....	21,306	
Dick L.....	14,157	1,454	Drakulic L E.....	28,261	1,761	Edge B.....	4,887	
Dick R E.....	31,113		Dranchuk W D.....	21,347		Edmonds D L.....	6,068	609
Dickerson B L.....	41,703	437	Draycott J M.....	17,519		Edmunds C.....	17,295	
Dickinson B.....	20,024	128	Drebnisky F A.....	17,023		Edmondson J H.....	3,419	
Dickinson E.....	7,520		Dreger J L.....	20,659		Edwards E.....	9,360	61
Dickson J A.....	26,574	1,911	Dreher J.....	19,411		Edwards L.....	19,508	
Dickson J A.....	22,550	945	Drehaar R.....	176		Edwards L M.....	18,113	
Diener B A.....	28,068		Drennan M B.....	21,158	14	Edwards L R.....	27,651	
Dikason V.....	28,415		Dressler M J.....	15,047	1,019	Edwards N J.....	28,977	2,727
Dillstone J.....	18,257		Dreuer A J.....	24,677		Edwards O J.....	26,125	1,296
Dillon S L.....	15,774		Drew T S.....	14,430	272	Edwards R A.....	27,861	
Dines D E.....	20,245	3,208	Driediger V L.....	13,454		Edwards S M.....	10,172	
Dinsdale J W.....	31,710	2,057	Drinkwater J.....	19,804		Edwards W B.....	47,456	620
Diopita J.....	27,924		Driman M V.....	28,585	64	Eedy C.....	18,051	
Dirks W.....	30,890	1,581	Driscoll B R.....	17,289		Eely N A.....	3,769	
Disanto A N.....	19,240		Driver H K.....	2,349	54	Egan R.....	34,262	22
Ditomaso A.....	19,614		Drobot S.....	9,586		Egeland V J.....	8,490	
Ditomaso P F.....	28,823		Drodge C.....	17,832		Eggen V J.....	22,217	
Dittaro D L.....	5,584		Drown R P.....	18,773		Egger S.....	1,436	
Dixon L.....	21,544	628	Drynan D P.....	3,607		Eglison H.....	1,856	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Egilson V E	18,221		Eyre P	20,528		Fisher E	16,912	
Egilsson H	5,714		Faber J F	18,483		Fisher G D T	7,522	
Egroff P A	16,210	478	Fahman M A	26,526	250	Fisk H L	28,854	
Eichler E	16,177	144	Fahr M	21,626		Fitzpatrick K M	17,605	
Eikenaar R	8,014	858	Fairbrother E	18,716		Fitzsimmons B	17,169	
Eis C C	28,939	1,314	Fairbrother J	27,768	766	Fitzsimmons B J	14,949	
Eisner M	18,483	1,498	Fairburn K D	17,719	576	Fitzsimmons R B	19,676	
Ekman J J	17,393		Fairley B	27,871		Fitzzaland R E	44,322	4,083
Elam L	25,406		Faivre-Duboz T M	17,929		Flack I M	26,024	42
Elbracht L M	5,901	490	Falconer C L	24,591		Flack S	18,772	
Elchesyn T	2,053		Falconer D C	35,213	117	Flaherty J P	19,477	
Eldridge D	33,770		Falle J B	17,736		Flanagan J E	15,379	
Elfenick A	20,787		Fallis C	23,951		Flanders S T	244	
Elias C L	19,248	634	Fan P	26,215	2,531	Flannery B M	33,978	
Elias M S	17,028		Fane C J	20,357		Flannigan C B	29,231	299
Eliason E M	17,440		Fane C J	10,344		Flannigan P F	10,329	
Ell R B	22,178	2,595	Fane L E	17,825		Flath E A J	9,109	232
Ellingson S G	28,566		Fane P C	18,154		Fleming G	993	
Elliot I M	13,979	1,648	Farid G	18,721	72	Fleming G	18,342	
Elliot G	2,394		Farina F	18,767		Fleming G	17,028	
Elliot M	15,785		Faris S V	28,760	75	Fleming J R	29,195	
Elliot M	25,345		Farley M	5,327		Fleming R A	33,920	1,037
Elliot M L	14,125		Farmer C	6,479		Flemons D G	3,558	
Elliot V M	28,488		Farmer S	12		Fletcher-Berg M A	26,239	1,469
Ellis L	39,790	5,358	Farquharson R A	75,716		Fletcher B	17,767	
Ellis W J	22,676		Farquharson S R S	19,566	460	Fletcher C	11,693	65
Elmore B E	3,716	55	Farr F E	18,624	1,157	Fletcher D S M	19,248	
Elmer K	24,441		Farr J T	31,710	629	Fletcher L M	43,786	399
Elstone O A	1,261		Farrell J	15,600		Fletcher N M	18,337	
Elvertorp B	8,839		Farrell J V	17,754	81	Fletcher R	22,850	
Elves M O	20,024		Farry J B	50,846	2,574	Flett D B	15,897	
Elwood R K	61,026	4,620	Fassbender H J	16,501		Flett E M	18,685	
Embree J M	42		Faucher G	17,113		Fleury K F	10,741	
Embury G D	31,166		Faulkner E B	1,767		Floran M A	31,710	16
Emergency Health Services Commission	30,09,025		Faville E	19,151		Florian A	18,299	
Emerson W	19,342		Fawcett P L	9,847		Florian L	18,083	391
Emery A	20,704		Fawley K F	27,590	3,725	Florian T	3,516	
Emery H	16,717		Featherling D R	21,149		Florian T	561	
Emery P M	27,430	102	Fedora S	3,416	20	Florito S E	18,299	
Emnacen T	5,342		Fehr S	17,192		Floyd R W	19,248	267
Emslie R B	47,418	1,329	Feldhaus J M	14,385		Flynn J M	22,085	226
Enage C	17,120		Feldman S	19,363		Fogal D	19,824	
Enarson D	11,320		Feller A	18,299		Fogel D J	25,286	792
Eng E S Y	33,666		Fenner N	1,501		Fogelberg L	23,865	
Eng J	23,013		Fennessy K	18,122		Foisly R L	18,299	
Eng N	727		Fenrick K	14,686		Follett C M	20,548	495
Engel B C	15,171		Fennick L M	28,924		Folz M A	7,936	
England G D	45,223		Fenton J	28,450		Fontaine G	8,325	
Engman D C	18,122	1,875	Fenton J	19,518		Foot D M	18,520	
Ennis D E	19,179		Fenton M	10,549		Foot M	4,144	187
Enns A J	17,773		Fera M J	811		Forbes L J	19,433	
Enns H E	7,618		Ferani R A	22,179		Forbes S	4,881	
Enns K	208		Ferguson B E	19,926		Forbes S	1,222	
Enns K	8,153		Ferguson C D H	18,668		Forbes S	26,024	1,502
Enquist G	14,510	675	Ferguson D	4,644	7	Ford A M	13,693	1,342
Epp A F	24,114		Ferguson D	10,566		Ford E A	75,741	109
Epp G G	10,475		Ferguson D C	1,869		Ford L	10,964	
Epp L M	28,067	2,171	Ferguson E C	20,962		Ford J M	16,864	84
Epp M	24,823		Ferguson K R	17,912		Ford L	1,997	
Epp O A	31,858		Ferguson L A	13,985		Forde L	17,812	
Epp R G	22,259		Ferguson M A	17,466		Foreman R W	24,402	331
Eredics I K	33,958	1,611	Ferguson W	3,411		Forest M L	25,009	
Ericksen C J	32,752		Ferguson W	22,222		Forman H E	34,278	
Ericksen D G	16,706		Ferrari R L M	55,992	307	Forrest L	10,581	
Ericksen E T	17,733		Festing G	18,437		Forrest R A	29,493	
Ericksen G J	18,728		Fetigan E E	27,623		Forrester V G	26,392	
Ericksen I R	1,309		Fidler W G	30,285		Forster L J	19,859	
Ericksen S	28,244	215	Fiebelkorn E	18,566		Forsberg A M	17,205	
Ernest D W	20,273		Fiebelkorn N	9,874		Forsberg D	3,257	
Erwin F M	35,289		Fiehn H	27,703		Forsberg L	17,870	1,887
Espeseth E V	18,657		Field C A	31,147		Forslund M E	17,222	
Espeseth W L	18,798		Field D F	27,174		Forster A	17,355	
Espiritu R	20,464		Field K	17,586		Forster J	4,978	
Essex R M	16,277		Fielden W R	34,626		Forster J	29,528	
Etchen R B	39,551		Fietkau L M	19,034		Forster M B	28,480	200
Evans A B	28,762		Figueiras N A	4,142		Forster P W	15,547	128
Evans A J	14,882		Figueroa J M	23,218		Forsyth L	18,911	
Evans B	17,789		Filiatrault D	2,136		Forsythe E M	10,912	173
Evans B J	7,314		Filiatrault D E	16,960		Fortunat B P	18,134	
Evans B M	17,609		Filice S	7,903	688	Foss M G	21,684	8,561
Evans E	6,078		Filipchuk R	8,638		Foster A A	17,304	
Evans E M	9,090		Fillion C B	18,462		Foster F M	24,425	
Evans J	239		Fincaryk M A	22,761		Foster K D	11,880	
Evans K	8,164	532	Fincham C M	27,367	144	Foster L	16,356	794
Evans L	26,902	1,201	Fink I	18,292		Foster L B	21,893	
Evans L	7,865	49	Finnlayson N D	69,783	3,653	Foster L J	7,680	263
Evans M B	34,327		Finn J A	17,922		Foster P M	28,032	1,693
Evans M E	31,185		Finnigan E A	19,764		Foster S R	12,618	
Evans M L	3,448	21	Finnigan J	10,098		Foster T A	18,161	
Evans R D	16,942		Fiorini B C	15,836		Foster T R	20,221	
Evans S P	18,230		Firth J E	14,258	61	Foulds L M	21,277	
Evanuk J	37,765		Fischbach A	16,352		Foulds S L	5,115	193
Eves W E	33,582	3,236	Fischer G	340		Foulem A	24,889	
Ewasew W T	60,613		Fisher C	21,395		Foulis B C	28,988	623
Ewen S R	16,872		Fisher C B	20,102		Fourchalk J J	18,281	
Eyford M J	20,802		Fisher C P	5,805		Fourchalk S R	9,290	
Eyre H	20,123		Fisher D E	27,448	300	Fournier E J	21,326	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Fournier J A	18,299		Gabrys J B	47,692	254	Gibson S	31,871	15
Fournier N	18,706		Gadsby H R	22,114	15	Gibson S E	18,245	
Fout M L	2,190		Gaffar A	19,668		Gibson S E	18,994	
Fowler V E	24,553		Gaffney M	22,256		Giesecke M H	20,024	
Fowler W A	5,658		Gagne A	21,708		Gifford L	1,323	
Fox D L	11,713		Gagne B A P	6,163	49	Giggey M A	6,522	
Fox M C	20,494		Gagne J C	28,475	392	Gilbert C	17,433	
Foyle A	13,113	805	Gagne L K	20,268		Gilbert M	28,761	
Frampton R	22,148		Gagnon M A S	19,686		Gilchrist I	25,785	152
Franchino G	16,645		Gait T W	18,646		Gilchrist P E	31,050	546
Francis C E	29,454		Galampos M	66,748		Gilchrist W	3,928	
Francis K	29,146		Galang D G	13,243		Giles G W	16,656	128
Francis M E	29,354		Galbraith G	75,778	1,144	Gilkes K L	11,410	
Franklin R K	18,930		Galbraith H	25,530		Gill G A	19,909	
Frankze C T	17,627		Galbraith J	27,719	164	Gill I S	22,027	7,872
Fraser D P	18,420		Galbraith J	372		Gill P D	18,276	
Fraser D R	17,829		Galbraith R G	44,503	2,994	Gill R	16,431	
Fraser E E	28,250	25	Galins A	25,598	1,071	Gill R K	11,741	
Fraser J	19,074		Gallagher M A	27,757	1,347	Gill S K	20,163	
Fraser J L	24,898	955	Gallant N D	26,099	281	Gill S K	21,741	
Fraser M L	1,179		Gallant P A	27,932		Gillan A A	27,448	
Fraser N J	87,865	78	Gallazzo D	3,785		Gillard L C	17,860	
Fraser P I	18,007		Gallinger C	18,170		Gillard S E	16,774	
Fraser S A	29,370		Gallinger J A	31,113	3,752	Gillen L	19,134	
Fraser S W	19,080		Galloway A F	35,573	1,213	Gillespie B L	9,030	
Fraser Y F	6,338	324	Galloway L M	142		Gillespie N	20,922	
Frater T H	21,134		Gamahe L L	7,835		Gilliard J A	34,074	1,028
Frayn D	18,267		Gamahe P E	18,771		Gillies B D	631	
Frayne L R	16,599		Gamble M A	39,118	4,239	Gillies D B	157	
Frazier J E	14,701	119	Gamble V L	17,681		Gillies R A	21,717	
Fred E	3,882		Gandham C	13,543		Gillis G K	17,744	
Frederick B L	17,788		Gannon M	20,125	16	Gillis R K	1,584	
Frederickson D	17,199		Garay E D	4,219		Gilmour H	27,012	50
Fredericksen J A	5,301	97	Garber L	19,284		Gilson R J	1,584	
Freeman C L	8,744		Garber B A	6,531		Gingras S D	986	
Freeman N M G	25,808	2,130	Garber N	24,605		Ginther L	16,904	
Freeman T I	2,878	77	Gardener B B	20,110		Giorio C	10,403	
French A E	22,129		Gardiner B C	3,194		Girard L I	947	
French B L	28,926		Gardner A C	28,932	361	Giraud M	24,043	
Fresco E T	12,830		Gardner J G	22,989		Giroday H	19,820	
Frew D	17,471		Gardner K	16,173		Giroux A	20,749	
Frey D M A	18,389		Gardner L F	32,252	418	Gislason L	26,084	
Frie D J	21,847		Gardner M E	20,830		Gladling J	2,111	
Friend A J	20,123		Gardner R M	19,070		Gladueau G	12,205	985
Friend J B	15,973	341	Garland S	18,774		Gladstone F A	29,036	51
Friesen B J	29,740		Garneau M I	27,511		Glanville J A	15,069	
Friesen I	3,659		Gartner A B	4,427		Glanville L O	3,511	
Friesen K	27,409		Garvey E P	35,790		Glanville L O	1,302	
Friesen M	11,652	240	Garvin W M	20,132	1,232	Glasgow J	22,027	
Friesen M L	17,181	150	Gary J A	32,308	35	Glassel L E	15,166	
Friesen M M	31,484	2,498	Gaspar J C	12,966		Glencross G	18,453	
Friesen V R	27,680	137	Gatley J P	21,435		Glencross P D	36,356	26
Frindt G J	14,026	913	Gaube H J	22,211		Glendon J	6,421	
Friskie C C	10,561		Gaucher C E	18,250	3,542	Gleusteen J	14,795	
Frizke S	25,389		Gaudet T M	18,936		Glenn J A	31,592	2,164
Frizzell S	33,958	1,994	Gauer R F	27,367		Glockzin D	18,533	
Froelich K A	18,219		Gaunt B E	25,806	3,098	Glover D A	20,388	
Froese B	15,725	773	Gauthier L	15,558		Glover M L	19,930	
Frolik S V	28,846	152	Gauthier M L	364		Gobin M M	17,680	
Frost D A	28,869		Gauthier M R	39,074		Godbolt S A	28,808	3,089
Frost E M	20,341		Gavaghan J R	30,145	546	Goddard D C	20,253	
Frost J M	40,801	430	Gavin N G	24,726	1,581	Godfrey J	13,005	
Frost W L	7,072		Geddes B A	39,885	1,788	Godfrey K A	13,381	
Froude J S	14,032	1,365	Geddes G L	12,498		Godin K	27,864	
Fry L M	7,385		Gee B C	53,378	791	Godsy M	18,297	99
Fry S	20,941		Gee J	11,461		Godwin B D	27,989	
Fuerst L	5,392		Geisler M H V	11,750	325	Goertzen L	17,821	
Fuessel P N	24,433		Geldart J	16,534		Goertzen T	7,233	
Fuhr J J	5,600		Gellard S	14,102		Goeson R M	17,896	
Fulcher R E	32,753	1,728	Gellatly A	31,113	277	Gog P	30,420	
Fulter Jr C C	28,988	296	Gendron F I	19,939		Gog W	21,951	
Fulter L A	18,672		Gendron R A	20,685		Gogin M J H	28,598	80
Fulter N L	30,573		Genovese D	16,693		Gogol J	5,563	
Fulterton B E	28,574	2,216	Genovese E R	16,562		Gohcen A N	20,493	
Fulterton S	16,579	273	Genie D J A	29,394		Gohcen J P	31,949	
Fulton A M	19,831	28	Genie D M	18,843		Gong S L	17,931	
Fulton L J	16,050	703	Gentleman G E	33,208	863	Gojmerac R	18,627	
Fulton S L	13,668		Gentner B C	19,808		Gold A A	19,756	
Fulton T L	3,088	280	Genz M G	28,988	124	Golding R J	10,821	
Fun R J	34,566	125	George C A	21,308		Goldney N L	3,868	
Fung C	32,359		George M G	18,299		Goldsbury E A	22,575	240
Fung J L H	29,241		George M L	16,485		Goldstein E S	5,611	90
Fung K C	28,176		Gerrard S M	19,027		Goldwater M	17,171	
Fung W F	4,399		Gerdes E L	39,781	932	Golia P W	19,151	
Funk E L	19,466		Gerrard A B	18,391		Gollan S L	3,158	
Funk J C	19,692		Gerrard M	6,461	120	Goltz E	33,532	768
Funk S O	28,108		Ghag P	18,284		Gomez T R	22,448	
Furber L M	17,812		Ghosh L	17,470		Gondek V	28,910	487
Furumori D	17,791		Gibault V	11,559	255	Gong P H F	9,100	
Fuson A E	3,246		Gibb J E	30,505	87	Gonnason M A	18,274	
Fuson G S	31,436		Gibbons M R	12,608		Good Allan H	28,085	2,152
Futcher C A	17,765		Gibbs C A	18,278		Goodine C	10,338	
Fyles R	1,970		Giblak H M R D	31,592	1,188	Gooding J E	7,006	255
Fyvie B	19,028		Giblin D E E	12,265	29	Goodis F	21,533	
Fyvie G	29,070		Gibson L J	10,535		Goodlad M	21,938	
Gabert J A	29,011	368	Gibson P A	24,254		Goodliffe M J	29,170	
Gabrych F	23,598		Gibson R O	17,689		Goodman G	32,612	1,406

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Goodman M L	14,254		Green G M	21,066		Guthrie N A	16,244	
Goodrow J	22,178		Green G M	28,004		Guthrie T R	22,089	
Goodwin B	19,042	32	Green J	27,199		Gutierrez J	11,190	
Goodwin R R	19,770		Green J E	18,290		Gutierrez T	18,305	
Goodyear D J	2,471	260	Green K P	28,988	1,455	Guy J	16,631	
Goodyer J H	31,849		Green L	12,159	258	Guyton T E	34,650	3,879
Goolevich M M	22,521	7	Green N	21,936		Gwilliam S U	17,763	
Goosen K J	19,585		Green O L	27,931		Ha C K	27,541	1,643
Goosh M	16,303		Green P A	27,119		Haazen D S	25,061	
Gopinath C	17,557		Green W G	20,638		Haber A M	17,789	
Gorbatszewich D	16,105		Greenan A J	17,489		Hachey C	19,403	
Gordon E F	19,319	9	Greenaway-King L	12,912		Hack C A	15,772	
Gordon G	1,954		Greene M W	53,246	1,284	Hackel L	16,107	
Gordon J E	21,568		Greenhalgh C A	16,335		Hackett E	23,351	
Gordon M	10,531		Greenidge E M	19,869		Hackett T	20,489	388
Gordon M U	30,385		Greenshields D	19,334	14	Hadden I	18,983	
Gordon R M	34,552	486	Greenstein H B	28,441	480	Hadden S M D	31,592	2,451
Goresky W V	78,161	10,548	Greenwood C	16,359		Haden M G	27,685	
Gormley M D	1,274		Greenwood L L	15,368		Hadwick W	13,619	
Gorseth E A	26,943	63	Gregg D L	17,635		Hachnick R I	21,055	
Gorsline B	15,735		Gregg J A	20,223	1,089	Hagen I M	7,352	639
Gorsline M T	2,130		Gregg P	28,236		Haggerty M M	17,811	
Gospodyn B	27,269		Gregoire P	2,881		Haggerty M M	27,980	114
Goss C A	26,587		Gregoire S E	15,610	7	Hagglund N	15,165	266
Gossel K	18,874		Gregory G	29,138	38	Hagman K N	24,583	
Gossen K E	3,404		Gregory R A	26,983	1,171	Hagstrom M B	18,112	
Gossett C E	1,674	155	Greig A C	19,025		Hague D C	27,780	2,743
Goudie G	8,464	316	Greig G I	21,308		Haider M C	16,677	368
Gould L G	16,722		Greig L V	22,325	93	Haines J L	20,746	1,354
Goulder S	19,833		Greig R E	17,711		Haines L	19,843	
Goulet P M	3,454		Greig S E	21,441		Hainsine G F	28,475	27
Gourie R A	4,294		Greichen R J	18,386		Hait Janet	9,329	
Goutier J H	30,488		Greuter P	6,206	46	Halas D M	19,546	
Gow D G	21,598	1,495	Grey J M	14,080	69	Halbert L J	8,230	869
Gowland E H	23,872		Griffin A	20,939		Haldin C J	30,456	
Gowland P M	16,800		Griffin J S	26,111	389	Hale C A	19,438	
Gracewood L J	20,430		Griffin R A	22,147		Hale Elna	1,319	
Gracey R	33,431	252	Griffin T M	6,677	47	Hale F A	23,062	
Gracey S L	11,902		Griffiths J	20,279		Hale G D	22,210	
Grad T W	18,339		Griffiths L M	32,403		Hale M D	18,299	7
Gradnitzer M M	34,074	164	Griffiths R	7,510		Halko L M	30,657	456
Graham-Cumming A E	35,213	761	Grigg L J	24,425		Hall B A	18,346	
Graham-Cumming S C	31,592	91	Grimm T M	17,770		Hall D G	18,299	567
Graham D B	20,024		Grimsdell R S	37,899	306	Hall D J	18,710	
Graham D R	30,464	3,948	Grip M A	17,070	161	Hall E E	17,711	
Graham J I	20,375		Gripich D D	14,144	571	Hall E M	12,047	156
Graham J R	4,484		Grirel R G	1,704		Hall J R	27,043	
Graham K	32,767		Groch B J	27,691		Hall M J	47,663	8,227
Graham L R	26,034		Greeneveld M S J	13,778	42	Hall P M	27,709	
Graham L S	17,658		Gronlund M E	29,195	137	Hall R W	28,221	
Graham M	14,289	1,550	Gronlund C T	13,337		Hall S W	20,531	
Graham R G	21,764		Gronlund S I	7,991		Hall S W L	18,368	
Graham S A	27,814		Gronlund S P	20,222		Hallam N	19,529	
Graham S A	3,170		Groow M R	17,789		Hallas B	29,512	786
Graham W M	16,115	1,464	Groome B W	25,468		Halberg M E	20,834	
Gram E	3,607		Grootendorst K M	20,429		Halldorson H	24,582	
Granberg E E	18,290		Gross E K A	5,318	440	Halliday E	18,299	
Grandmaison J	18,083		Grover R	26,398		Hallihan M	20,000	
Grant C C M	24,906		Grover S L	21,617		Hallstrom P	12,962	1,652
Grant E O	21,509	7	Groves J M	32,252		Hallstrom P	14,524	54
Grant G	18,000		Groves O	19,268		Halpin C G	16,805	1,866
Grant G I	28,307		Groves V	23,205		Halpin M J	11,352	1,327
Grant O L	18,545		Grskovic J	29,771		Haluschak M E	35,573	970
Grant R B	15,965		Gruen J	16,339		Halverson J	10,134	437
Grant S K	4,361	267	Gruenig I E	18,299		Halverson P M	18,485	
Grant T W	14,788		Grunert B A	15,867	321	Hamel D	14,949	
Grant W A	17,552		Grymaloski J E	4,596	666	Hamel J	25,657	
Grant W T	29,801	1,289	Guasparini R	58,385	5,044	Hamilton A	11,150	
Grasser J M	20,229		Guebo W E	63,086	899	Hamilton B	1,973	
Gravelle C A	12,067		Guenther V A	17,221	77	Hamilton B A	26,176	388
Gravelle M G	19,453		Guerin L D	19,080		Hamilton E U	33,438	861
Gravelle P F	21,412		Guerin L D	19,239	412	Hamilton G	16,037	
Graves A M	1,831	63	Guest J L	25,684		Hamilton J P	18,299	
Graves D	19,660		Guevarra I	26,145		Hamilton L	2,847	
Graves J G	19,519		Guichon G	27,790	3,011	Hamilton M	19,916	
Gray A	17,558		Guild M B	28,988		Hamilton M	24,787	
Gray A S	56,267	3,277	Guinn J L	493		Hamilton M C	19,946	
Gray D M	18,715		Guliker E W	21,587		Hamilton M S	16,908	
Gray G	34,740	1,178	Gullens R I	28,900		Hamilton S M	18,222	
Gray G E	24,329	456	Gulley E R	8,547		Hamilton V	17,789	
Gray G K	17,489		Gumbac D	19,708		Hammick C J	17,356	
Gray J E	55,871	6,238	Guminy I S	22,133		Hammill C B	32,252	1,323
Gray J K	10,873		Gunderson D	26,224		Hammond K M	14,466	
Gray M E	36,790	1,747	Gunn C M	6,691		Hammond L	28,721	
Gray M M	30,889	5,285	Gunn J A	17,920		Hammond S M	16,336	
Gray P A	7,202		Gunn R C	17,127		Hampson F J	19,228	266
Gray P F	11,837		Gunson A S	960	1,968	Hampton M	17,043	
Gray V	19,853		Gunter D M	33,799		Hamson D L	6,220	
Gray V E	8,862		Guppy L J	18,815		Han M	15,610	
Gray V E	7,166		Gurney J C	18,227		Hanberg R	9,324	16
Graydon B J	9,520		Gusman B	21,482		Handlen C	17,446	17
Greacia V	29,645		Gusola D J	5,556		Haney J M	26,222	
Greco G	1,791		Gust T A	15,872	14	Hann D G	6,400	
Green A L	16,863		Gustafson B	6,409		Hann H J	55,714	675
Green B L	20,607	195	Gustafson E E	31,113	1,174	Hanna L A	22,290	
Green D J	20,302	103	Gustafson R	175		Hannah-Manning G	20,964	
			Gustin L	4,187	128	Hannah D K	14,590	889

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hannah F J.....	42,207	381	Haug H C.....	5,406		Herman J C.....	23,515	
Hannah L M.....	10,543		Hauser A N.....	9,506	1,121	Herman K D.....	26,531	
Hannam D E.....	17,490		Hauser E.....	17,997		Herman M R.....	21,802	
Hannay M J.....	22,183		Havercroft H M.....	19,630		Herman V M.....	26,493	
Hannon E G.....	19,342	235	Haw C.....	1,748		Hernon E E.....	16,009	1,032
Hannon L.....	13,193		Hawkes D.....	19,316		Heron S.....	23,206	
Hansell A M.....	17,789	21	Hawkes R B.....	35,753		Herring S A.....	13,735	1,057
Hansen B A.....	17,080		Hawkes V L.....	16,233		Herrington M.....	17,711	
Hansen C.....	17,294		Hawkey K.....	7,273	312	Herriot W D.....	33,270	1,116
Hansen D M.....	20,660		Hawkins W L.....	18,236		Herrmann D.....	19,551	
Hansen K.....	18,781		Haworth S M.....	9,052		Herrod B E.....	20,137	24
Hansen L L.....	17,217	13	Hay D.....	8,108	55	Herron M.....	30,752	330
Hansen M K.....	26,282		Hayden C M.....	17,206		Hersom A H.....	42,878	727
Hansmaier A P.....	20,009		Hayes L G.....	17,863		Hertzman V O.....	16,662	
Hanson C J.....	17,663		Hayes M.....	28,697		Hestermann G A.....	16,377	
Hanson M.....	18,951	1,044	Hayes R.....	16,339		Hetu R E.....	19,069	
Hanssens V.....	12,510		Haymond R T.....	29,275		Hewer J E.....	11,556	
Hanuse S L.....	15,829		Haynes M E.....	20,395	1,426	Hewko P J.....	18,554	
Hanuszak P L.....	19,156		Haynes M H.....	54		Hews L E.....	17,638	
Happy W J.....	19,523		Haynes P.....	24,743		Hewson D A.....	9,166	
Harada G.....	17,713		Haynes R L.....	31,462	28	Hewson D M.....	15,782	
Harada R S.....	19,999		Haynes W A.....	25,385		Hewson S R.....	23,499	
Harajda M T.....	20,404		Hayre L.....	16,610		Hicks R D.....	26,024	289
Harasymchuk B D.....	15,962		Hayward C L.....	12,329	327	Hicks R E.....	8,528	
Harcourt D C.....	17,655		Hayward D F.....	10,790	25	Hie R.....	15,594	
Harcus D M.....	20,214		Hayward S.....	19,329		Hiebert J.....	21,405	
Hardcastle R A.....	17,582		Hazel D J.....	19,930		Hiebert J L.....	5,346	
Harder E A.....	9,988		Head E.....	27,335		Hietanen A.....	21,055	735
Hardy J D.....	19,053		Healy A C.....	17,771		Higenbottom D M.....	32,288	107
Hardy S J.....	13,638		Healy M K.....	18,012		Higenbottom J A.....	51,545	137
Hardy T B.....	29,396	289	Heath D.....	22,105		Higgins C M.....	16,099	632
Hardy W.....	18,471		Heatley D G.....	10,153	5	Higgins J F.....	3,535	
Harestad J.....	23,977		Heavenor D.....	27,604	1,681	Higgins N H.....	5,468	
Hargrave M E.....	27,919		Heckenkamp E.....	21,344	19	Higgins W.....	9,779	
Harkness C A.....	29,485		Hecker R.....	18,963		Higgs G.....	29,169	
Harkness G O.....	11,722		Hedges T J.....	15,749		Higgs M M.....	28,738	
Hart C P.....	18,299	456	Hedges E P.....	7,134		Hiland P A.....	27,372	435
Hart P L.....	26,024	72	Hegeman M R.....	6,130		Hilborn W J.....	31,703	
Hartian N.....	18,299		Hehn C A.....	18,013		Hildebrand E E.....	19,156	
Hartley J.....	21,809		Hehn K.....	20,290		Hildebrand G.....	11,170	1,176
Hartley M.....	31,592	86	Hehn T J.....	12,244	56	Hildebrand J D.....	18,804	6
Hartman H.....	18,222	55	Hehr M L.....	16,015		Hildebrand H.....	17,913	
Hartman S.....	18,085		Heibin N J.....	22,620	2,279	Hildebrand J E.....	20,335	
Harmer V G.....	16,182	705	Heidel D.....	20,707		Hiles C.....	17,234	467
Harmon S A.....	19,462		Heidolf L.....	17,922		Hiley D E.....	18,276	
Harms L A.....	21,916		Heim D.....	18,918		Hill B E.....	17,767	
Harms S.....	19,546		Heinonen U M.....	20,392		Hill D.....	16,061	
Harnadek M.....	30,552	707	Heinricks L.....	5,831		Hill D A.....	9,863	
Hamden P J.....	14,269		Heinricks M A.....	20,680		Hill D A.....	9,676	
Harper E D.....	17,837	985	Helfrich E.....	35,575	2,674	Hill K A.....	28,475	161
Harper V F.....	49,158		Hemmelgam L M.....	20,024		Hill K B H.....	18,965	32
Harreus G.....	18,237		Hemming M W.....	12,644		Hill L A.....	30,543	
Harriman C M.....	2,879	370	Hemphill W.....	17,636	558	Hill M E.....	31,113	158
Harris G B.....	20,676	817	Henderson A.....	28,936		Hill M G.....	17,189	1,591
Harris J N.....	28,014	662	Henderson B D.....	19,137		Hill M.....	1,034	
Harris L.....	17,804		Henderson C B Dr.....	79,369	4,319	Hill S.....	31,896	
Harris L A.....	15,975		Henderson C J.....	28,475	1,865	Hill S E.....	15,562	
Harris M M.....	19,943		Henderson J P.....	15,507	97	Hille H O.....	22,454	
Harris M R.....	33,419	5,409	Henderson M H.....	8,655		Hilliard E B.....	2,936	
Harris P A.....	18,658		Henderson P L.....	23,432		Hilliard R.....	496	
Harris S J.....	31,710		Henderson R.....	21,301	498	Hills B G.....	35,506	1,320
Harris S L.....	19,386		Henderson S J.....	19,630		Hills D L.....	5,899	35
Harrison D F.....	9,313		Henderson T G.....	13,819	2,408	Hills M.....	18,299	
Harrison D D.....	19,076		Hendrickson G M.....	12,874		Hilton E L.....	11,732	
Harrison G C.....	12,435		Hendrickson G W.....	21,160		Himani K J.....	853	
Harrison G M.....	27,448	333	Hendrickson S E.....	20,374		Hind G.....	14,484	
Harrison M.....	22,766	197	Hendricks B.....	17,748		Hindley A A.....	48,960	2,281
Harrison N E.....	18,275		Hendry D A.....	20,001		Hinds S A.....	19,667	
Harrison Y M A.....	28,846	281	Hendry J.....	1,445		Hines B.....	11,751	
Hart B K.....	20,258		Hendry C S.....	17,122	21	Hines W W.....	25,371	4,433
Hart B M.....	17,989		Hengel D A.....	3,155		Hinay M.....	10,331	
Hart G.....	30,093		Henley V M.....	21,298		Hinton M J.....	5,466	
Hart G N.....	20,405	798	Hennessey D D.....	25,425	181	Hirschall J.....	11,627	31
Hart J D.....	18,259		Hennig R.....	17,789		Hislop J M.....	23,399	228
Hart N.....	20,618		Henni D L.....	18,894		Hislop M W.....	60,738	1,130
Hartigan C F.....	30,051	1,015	Henry C A.....	27,339		Hjort-Olsen I F.....	31,113	
Hartley B A.....	4,849	395	Henry C W.....	19,717	7	Hilma S.....	17,119	
Hartman J A.....	31,877	58	Henry D.....	17,710		Ho A H.....	29,785	
Hartman N K.....	29,449	739	Henry E W.....	29,841	118	Ho Celina.....	15,296	
Hartstock L M.....	9,841	659	Henry J.....	7,372	7	Ho H B C.....	57,132	
Hartwig B E.....	15,587		Henry J A.....	28,988	369	Ho M.....	27,163	23
Harvey A.....	21,549		Henry M J.....	5,894		Ho P P.....	15,559	
Harvey D M.....	16,265		Henshaw B.....	17,379	351	Ho P T.....	22,104	
Harvey E M.....	5,437	808	Henshaw J M.....	17,395		Ho S.....	18,943	
Harvey F.....	9,760	114	Henson B E.....	19,561		Ho S.....	2,846	
Harvey G.....	16,156		Henson P.....	19,127		Ho W K.....	24,936	
Harvey R J.....	27,606	2,622	Hepburn K A.....	28,232	848	Hoath D A.....	4,448	
Harvey V L.....	18,310		Hepburn S.....	18,803	18	Hoberg A E.....	28,944	1,229
Harvey W A.....	46,826		Hepworth N.....	18,140	15	Hockin M E.....	12,167	
Harvilla M A.....	1,557		Herbert H.....	17,821		Hodkinson K A.....	28,988	
Harwood E.....	20,557		Herbert J D.....	52,174	2,131	Hodge S P.....	27,908	
Haskell E.....	20,422	33	Herchak R H.....	39,121	1,963	Hodgson J G.....	21,803	
Haskell N L.....	20,024	627	Herchek J.....	12,454		Hodgson S A.....	10,585	252
Hastie S.....	17,791		Herd S L.....	11,024		Hodson D.....	243	
Hutch G W.....	34,491	1,015	Herdman J.....	75,741	31	Hodson I E.....	1,031	
Husheaway C.....	17,624		Herkel L C.....	20,049		Holler E R.....	5,791	
Husack L.....	5,397		Herman G.....	16,856		Hoffman G L.....	7,744	1,059

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hoffman L.	31,953	1,764	Howe V M.	3,180		Ilett B M.	17,823	
Hoffmann K.	10,108	830	Howell M.	18,299	7	Illingworth J M.	17,157	
Hofseth E J.	28,578	1,502	Howorth G.	3,924		Image B.	21,997	
Hogan G M.	10,570		Howse J M.	18,876		Imola A.	20,305	
Hogan M T.	26,545		Hoye A J.	3,638	410	Imperial M.	6,212	
Hogan S M.	16,599		Hrabok R.	23,372	257	Impey B J.	12,145	1,093
Hogberg G.	23,781	26	Hryciuk D M.	9,108		Ing J.	27,448	
Hogg C F.	6,705		Hsu D H.	47,188	739	Ingimundson J J.	21,747	
Hogg E R.	28,846	72	Huber A M.	15,643		Innes L B.	18,613	
Hogg L L.	30,552	1,342	Huble V E.	4,210		Ingram C R.	971	
Hogg M F.	12,929	244	Hucal N J.	3,652		Injates S I.	27,503	
Hogue M W.	8,368		Hucal V.	17,780		Inkermann K.	20,153	
Holden P J.	26,790	2,575	Huddleston F D.	34,875		Inken R E.	1,534	
Holder R M.	27,808		Hudson C A.	19,842		Inkster D W.	18,982	21
Holdsorth E H.	10,527		Hudson L J.	8,129	252	Inkster G F.	20,762	
Holdsorth M M.	17,071		Hudson M C.	26,459		Inkster W F.	18,299	
Hole L W.	17,221	228	Hudson N W.	27,695		Innes D M.	10,852	
Holland G A.	17,929	698	Hudson S J.	17,789		Innes J H.	27,834	2,134
Holland J E.	28,280	449	Hudson T R.	28,001		Innes L B.	16,433	
Holland R D.	27,448		Hues B M.	1,532		Innes S B.	13,314	
Hollander M J.	41,659	4,164	Hues Sarah E.	3,740		Innis H A.	14,717	
Hollett V J.	17,221		Huesing J E.	26,448	1,294	Ip A Y Y.	28,486	9
Holley D M.	17,749		Huff J M.	6,717		Ip B.	13,768	
Hollick-Kenyon R P.	22,439		Huff L L.	31,592	21	Ip B.	4,063	
Hollingworth R B.	26,512	249	Huffey B M.	18,473		Ip C.	8,926	
Hollis E.	28,279		Huffman M B.	26,919		Ip S W C.	33,231	
Holly W J.	10,125	401	Hufnagel G A.	31,113		Ironmonger B L.	17,789	
Holmberg D E.	20,225	28	Hughes C D.	15,637		Irvine E.	14,511	
Holmberg J.	19,377		Hughes E H.	1,297		Irvine W.	18,222	356
Holme R M.	4,059		Hughes E L.	9,761		Irvine S L.	6,732	
Holmes B E.	16,223		Hughes K E.	22,769		Irwin J H.	9,087	
Holmes G.	20,950		Hughes L L.	15,690		Irwin K M.	6,351	
Holmes G P.	28,838		Hughes L M.	24,082	1,105	Irwin P A.	32,915	51
Holmes J G.	7,976		Hughes L W.	27,766		Irwin P M.	27,191	5,519
Holmes M.	29,371		Hughes R F.	18,920		Isaac-Renton J L.	50,170	
Holmes M A.	32,165		Hughes S G.	18,222	288	Isabelle M P.	33,436	2,435
Holmes P R.	26,940	518	Hughes S M.	28,475	75	Isberg J H.	18,780	
Holmes S J.	7,342		Hui K S.	28,862		Isdahl C A.	21,173	147
Holmstrom S P.	20,024		Hui R Y P.	20,565		Ischhoff F.	29,752	260
Holowinko B G.	3,673		Hull F M.	16,109		Isikawa D R.	19,413	
Hok A.	7,394		Hulse J.	29,211		Isikawa H.	21,099	
Hok W H C.	78,161	2,119	Humayun A H.	21,114		Isles E J.	16,619	
Homfeld C E.	19,811		Humber A J.	20,311		Isley A M.	130	
Homstel D F.	17,796		Humeny J.	825		Isley C S.	19,076	
Hong J V.	16,631		Hummel P A.	9		Isley J.	3,847	
Hood M I.	6,277		Humphrey F.	2,176		Israelson M.	22,310	
Hood S D.	14,882		Humphrey J.	15,738		Isseljee I.	31,592	
Hoey H A.	24,181		Humphrey P M.	965		Iverson S L.	18,274	
Hooker B L.	16,540	4	Humphreys S.	17,711		Ivings Z J.	21,942	
Hooper B P.	17,097	193	Humphreys L A.	18,042	1,045	Izumi I.	17,731	
Hooper Z.	19,243		Humphreys T.	19,744	46	Jackie G B.	21,309	11
Hoops T.	23,369	69	Hundal R K.	17,558		Jackman Y Y.	21,776	
Hoover M E.	34,200	4,134	Hundal S.	7,567		Jackson D.	17,390	
Hope S.	16,480	67	Hunt H G.	7,395		Jackson D C.	20,614	
Hopewell J.	26,876	1,690	Hunt J W.	24,984		Jackson I.	14,273	
Hopkins-Raynor M.	10,320		Hunt L M.	9,645	864	Jackson J K.	7,602	
Hopkins E.	17,806	7	Hunt M A.	20,245		Jackson L.	16,334	
Hopkins L.	16,703		Hunt R M.	28,663		Jackson M A.	22,081	
Hopson J.	20,712		Hunter-Oglow S M.	36,646	1,575	Jackson P E.	25,100	637
Horbat D L.	19,549		Hunter A.	17,864		Jackson R S.	28,989	
Hordyk J.	16,633		Hunter C E.	31,710		Jackson S M.	21,978	
Horler D E.	18,620		Hunter D P.	27,759		Jacobs L A.	28,810	
Horler H J.	17,909		Hunter J E.	17,793	28	Jacobsen C.	9,218	
Horncastle J R.	33,436	2,455	Hunter S.	17,765		Jacobsen D.	17,982	
Horne J A.	27,727		Hunter S.	8,288	543	Jacobsen L D.	15,671	564
Horne J A.	17,161		Huntington R.	16,712		Jacobsen E.	18,950	
Horne J M.	34,023	1,765	Hunyadi A A.	17,789		Jacques E.	27,990	
Horne V G.	1,670		Hur C L.	15,308	1,268	Jacques J A.	17,834	
Horsman A.	23,070	538	Hurley M.	35,213	1,102	Jaechel R.	11,575	36
Horsman J A.	32,263	1,274	Hurley R A.	4,838	220	Jaczen C M.	17,743	
Horst D M.	11,347		Hurst L.	7,224		Jaggi M.	10,070	
Hortobagi E.	21,594		Hurtubise S A.	19,884		Jajic A M.	26,594	
Horton M A.	19,630		Hurtubise Y D.	20,576		Jakobson M D.	25,766	1,250
Horton O T.	30,552	874	Husain Z R.	28,944		Jakobsson G A M.	18,818	
Horvath D P.	23,880	1,351	Husch S D.	26,024	676	Jalbert D J.	18,073	
Horvath J.	22,792		Hussein A K.	19,734		Jalbert L G.	13,991	
Horvath M R.	30,965		Hustad E.	11,208		Jamal K.	43,067	224
Horvath M.	1,097		Hustwick B G.	21,249		James B.	23,043	1,483
Horvath S M.	40,944	449	Hutchinson D A.	25,823		James B A.	31,659	40
Horvey J G.	19,394	157	Hutchings D S.	31,186		James J L.	37,719	
Hosease S.	31,048		Hutchinson A R.	72,639	3,464	James L H.	16,786	
Hoscin B M.	34,007		Hutchinson E.	3,809		James P.	7,101	
Hoskyn S A.	16,756	584	Hutchinson M V.	31,113	72	James R A.	19,156	
Hoswell A.	34,003		Hutchinson O.	20,756		James T P.	16,599	
Hothi J.	18,879	377	Hutchinson C.	18,793		James V M.	1,191	
Hotton K E.	10,891		Hutton J A.	33,434	2,547	Jamieson A.	20,654	3,406
Houde D.	1,725		Huxley Lisa.	2,368		Jamieson C G.	25,216	1,399
Huise D M.	2,618		Hvizdos J L.	24,013	656	Jamieson C P.	9,964	
Houill S M.	18,932		Hyland T.	24,629	133	Jamieson L.	9,569	
Houston A.	20,664		Hyslop D.	28,988	1,259	Jamieson S.	2,858	
Houston D L P.	30,097	770	Hyslop W L.	18,281	27	Jamieson B M.	17,789	
Howard M A.	16,225		Robinson C L M.	28,123		Janevay P M.	32,252	1,421
Howarth C L.	13,869		Robinson D.	32,586		Jang C.	29,320	414
Howe E J.	23,898	146	Robinson M.	31,130		Janik M G.	22,190	
Howe M T.	34,649	110	Robinson S M.	30,518		Janke L M.	16,964	
Howe S J.	21,488	54	Robuk T.	16,839		Janke M J.	17,650	
Howe T M.	21,502	162	Roburton L.	20,269		Janmohamed F F.	19,115	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Janzen S	22,703		Johnstone T Dr	75,391	2,197	Kane S	35,622	1,308
Janzen S E	27,929	700	Jolicoeur C J	17,857		Kanevsky J M	33,209	201
Jarvis S M	11,883		Jollimore M	21,167		Kannaspu P A	20,788	
Jardany J	7,692	154	Jolly L	18,708		Kanneberg M A	17,159	
Jarrett P F	6,154		Jollimore L	15,589		Kao J	36,126	
Jarrett R A	18,338		Jollimore S L	16,038		Karl G J	641	
Jarvis R	2,581		Jonas L A	17,705		Karlsson B	31,592	169
Jarvis D L	30,805	695	Jonas R G H	21,090		Karlstrom E N	14,948	
Jarvis J L	26,167	983	Jonas W E	30,276		Karpins D L	10,816	
Jarvis L	1,358		Jonsson S R	11,396	1,023	Karroll J M	17,035	
Jarvis M A	20,483	47	Jondahl J R	29,449	387	Karu L	20,197	119
Jarvis T R	29,273		Jones B A	27,780	2,102	Karvalics S	16,070	
Jasper G J	8,101		Jones B	17,789		Kasdagli S	18,247	
Jaworski L	20,961		Jones C	16,304		Kasperski E	30,866	
Jeffers R L	31,592	1,462	Jones C	7,187		Kassam A	19,562	
Jefferson B	461		Jones C J C	31,050	346	Kassay V	11,793	
Jeffery J R	32,372		Jones D M	17,765		Kat W	30,830	
Jeffrey A	18,521		Jones H D	61,925	119	Katagi R	40,624	4,285
Jeglum R A	20,968	168	Jones J	16,344		Katayama M	27,718	
Jelic R C	5,545	9	Jones J	2,351		Kattner M H	1,592	
Jenkins D	19,586		Jones J R	27,629		Kaufman E M	18,509	
Jenkins G	18,299		Jones K A	10,572	740	Kaufmann A	24,170	
Jenkins G	5,505		Jones L	5,645		Kaulback K	25,232	194
Jenks A A	17,682		Jones L D	1,941		Kavanagh M M	17,116	435
Jennings B M	9,125		Jones L H	18,384		Kavanagh P F	18,083	
Jennings C	10,396		Jones M	10,451		Kawahara V	19,742	
Jensen B J	14,072		Jones M	38,453		Kawamoto N	10,606	
Jensen D	16,112		Jones M A	28,354		Kay C L	20,767	
Jensen H I	29,734	556	Jones M D	15,332		Kay P L	18,794	
Jensen J A	367		Jones M D	26,366		Kealey L C	17,954	
Jensen K K	25,793	524	Jones N K	20,024		Kean P	17,715	
Jensen V M	6,537	33	Jones P L	8,269		Keays J E	1,385	
Jessome L M	28,206		Jones P M	18,274		Keenan A J	30,549	790
Jessup F T	34,082	1,092	Jones R I	3,622		Keil C I	22,178	
Jeter-Krasnikoff M	17,421		Jones R L	9,936		Keil L M	14,097	
Jewell G A	17,660		Jones R R	20,879	118	Keiller C I	10,861	
Jewitt P	18,725	3	Jones S A	30,649	441	Keith B G M	3,885	
Jimenez F C	34,678		Jones S F	17,740		Keith L R	18,117	
Johnson E D	18,537		Jones S J	28,864	418	Kell M F	19,890	
Johanneson G	14,988		Jones S L	17,268		Kellett P	18,410	390
Johansen C A	21,053		Jones T D	29,048		Kelley E B	37,879	
Johansson S E	14,542		Jones V C	21,772	9	Kelley J L	36,824	
Johansson D A	27,747		Jones W A	19,212		Kellin E N	30,657	1,865
Johansson D M	3,435		Jones W R	28,082		Kellond H G	20,025	
Johma A M	9,375		Jones Z	3,145		Kelly B	17,238	75
John A H	28,947		Jong Y T V	19,762		Kelly D M	15,751	
John L	28,469		Jongerhuis L P	18,657		Kelly J	13,079	
Johns W A	18,909		Jongs H H	19,864		Kelly L	17,714	
Johnson A	14,385		Jopling D H	16,673		Kelly P M	22,693	
Johnson A H	33,481		Jopling R	459		Kelly S	1,318	
Johnson A P	21,855		Jordan H R	20,010		Kelly S A	3,858	144
Johnson B E	16,736		Jordan T A	26,913		Kelly S D	19,750	276
Johnson C A	18,299		Jorgensen R	15,439	1,980	Kelsey	17,365	
Johnson C B	31,113	71	Jorgensen W S	18,722		Kemny B L	17,670	233
Johnson D A J	18,335		Joseph D	31,592		Kempster W D	19,899	
Johnson E	5,178		Joseph E	30,780		Kendal J A	10,863	
Johnson E E	7,886		Joseph J	23,746		Kendal R A	10,479	
Johnson F	16,501		Joubert K	19,436		Kendall E M	16,591	
Johnson G M	18,145		Journay L	17,719		Kendall M E	28,862	1,324
Johnson G W	19,907		Jovellano Y J	10,132		Kendz D J	17,663	
Johnson J A	25,887		Joyal L	19,821		Kenealey P W	8,182	
Johnson J D	20,143	1,497	Joyner K W	30,061		Kenkel J R	19,052	
Johnson J H	25,148		Justice E V	17,429		Kennerd C W	15,596	277
Johnson J J	21,649		Julia K	1,455		Kennedy J L	27,837	
Johnson J S	33,090	1,349	Jucco E	10,351		Kennedy K L	13,183	1,694
Johnson K E	16,847	949	Judd J K	27,195		Kennedy L L	18,083	
Johnson L M T	16,904		Judd L	22,911		Kennedy P B	18,160	15
Johnson L R M	30,876	1,257	Judson S J	17,787		Kennedy R	19,630	125
Johnson L C	16,952		Juergensen I	7,822		Kennedy V	17,537	
Johnson M	28,941		Julmi S	18,299		Kennedy Y A	11,773	743
Johnson M	17,789		Jungen C A	10,582		Kennelly E G	26,006	
Johnson M A	20,431		Justice M L	15,622		Kenneth A	17,950	
Johnson M K	21,354		Kadia P M	18,121		Kenney D	19,587	
Johnson N C	8,817		Kain F B	13,017	1,098	Kenning S G P	75,946	377
Johnson P M	20,024		Kain S	8,158		Kenny S R	57,850	5,087
Johnson S	1,184		Kalan S	1,790		Kent C	15,556	
Johnson S	29,731		Kalicak H A	22,531		Kenward A G	17,776	
Johnson S A	37,494	91	Kalin J A	4,350		Kenyon S G	31,113	
Johnson V L	20,282	785	Kalinovich N L	31,113	2,714	Kernstedt W F	20,345	
Johnson V L	18,299		Kallenberger J W	32,194		Kerr A	4,183	530
Johnson A M	20,110		Kallevik K	8,706		Kerr A B	19,663	
Johnson B C	4,190	84	Kaltenbach R	21,992		Kerr A S	45,241	842
Johnstone B K	17,532		Kam L	28,190		Kerr A C	13,587	
Johnston C	16,631		Kam W C J	28,235		Kerr D A	16,652	
Johnston C M	16,807		Kamburoff T	59,036	17	Kerr M	12,589	
Johnston C V H	4,848		Kaminski D	3,648		Kerr M	430	
Johnston D G	28,025		Kamm M	25,130		Kerr P J	41,820	1,793
Johnston D R	35,612	1,266	Kampa L A	15,332	951	Kerr S A	20,000	
Johnston M H	19,156	163	Kamphaus M H	20,396		Kerslake D J	15,182	
Johnston O	19,622		Kamstra A E	27,746		Kervin S	29,610	197
Johnston R W	21,007		Kamstra H	26,990		Keski-Hynnala E E	20,037	
Johnstone B E	16,833		Kanashiro S	28,322	807	Kesken M J	28,988	674
Johnstone C J	27,617		Kanciruk E M	18,004		Kesola B M	20,521	13
Johnstone F W	33,693		Kanciruk P P	19,781		Kesola S P	19,562	
Johnstone S A	18,192		Kane K E	17,195		Ketys G D M	88,099	289
			Kane P J	8,365		Keyes M	8,012	
			Kane P W	37,735	3,212	Khan A	18,176	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Khan A	4,352		Klughammer R E M	25,502	2,345	Kumka G W	4,260	
Khan D M	28,450		Klypak G A	34,554	3,984	Kump A	16,419	
Khan H	19,180		Kmiec K M	8,838		Kuntz J A	16,068	
Khan I	19,471		Knapik M M L	26,460	77	Kuntz J D	17,427	
Khan M K	41,439	451	Knauf C	28,230	1,127	Kuntz M A	5,578	
Khanina B R	30,305		Knight A J	15,213		Kupfer M K	6,727	
Khatoon Ali H	17,916		Knight C	25,695		Kurtenbach V	3,047	
Khatiri S	14,551		Knight D M	20,358		Kurtz E	20,801	
Khoo E C	28,334		Knopp L L	22,149	7	Kurucz S A	13,411	
Khoo P T	20,102		Knopp M V	27,853		Kustaski C G	14,424	
Khouth J A	6,739		Knowles L J	29,946	294	Kuwada T	4,074	88
Khoyraty J S	20,021		Knowles N L	19,376		Kuzyk J L	12,200	
Khoyraty J V	28,429		Knox J R	26,024	978	Kvile J P	14,020	595
Kidd B E	6,095		Knox R L	13,218	165	Kwan D M	2,586	
Kierans W J	33,499		Knudson C A	14,292		Kwan R W Y	28,494	
Kiez J A	24,726	179	Knudson G K	15,757		Kwan W	16,512	
Kightly B A	10,497		Knuth A	18,598		Kwasnicki B	2,229	
Kilbach K M	18,465		Ko M S K	11,847		Kwast N L	3,583	
Kilby T A	55,067	1,372	Ko V R	22,016		Kwok S Y	21,441	
Kilduff S J	17,919		Ko Y	25,094		Kwong M Q	20,135	
Kilgour K E	18,299		Kobarynka M	22,036		Kyle J L	47,032	1,496
Kilmer L	5,467		Koberstein W D	26,024		Kyler J H M	31,607	672
Kilpatrick S R	5,797		Koch A M	32,252	448	Kyvinkosaios G	18,625	
Kim H S	15,459		Koch I	27,341		L'Abbe C	10,182	
Kim S	26,832		Kochanowski A	33,969		L'Estrange S	3,672	
Kim T Y	20,442		Koemsted A	25,888		La Rosa S	18,093	33
Kim Y H	18,723		Koenig D	18,944		Labao P J	1,818	
Kimberley-Kemper L	6,328		Koeppe W M	7,986	7	Lalberge R M	15,055	
Kinakin M	14,425	135	Kohare L M	17,317		Laboucan J L	18,034	
Kindret B C	3,885		Kohlen C	28,578	2,329	Labree I C	20,238	
Kineshanko L D	18,083		Kohlman C M	12,508		Lacey C A	17,666	
Kineshanko M	8,025		Kohut R E	25,112	493	Lachance R	36,452	1,086
King C	19,156		Kolenaty S	26,342	30	Lackman J E	287	16
King G A	17,033		Kollman M S	17,241		Lacroix E J A	16,031	
King G L	28,397	2,102	Kollman R E	17,742		Ladd T W	30,771	182
King M I	18,584		Kollosche W	19,029		Ladd W G	2,795	
King M M	19,045		Kolodiazny P	31,628		Ladha L	4,608	
King M V E	11,267	120	Kolodinski E	31,662	376	Laflaur J L	7,352	
King R A	26,024		Konasewich H C	39,648	421	Lai C L N	21,034	
King T	86		Kong B	22,369		Lai D H F	30,135	
Kingsbury M E	1,860		Konrad B K	9,111	137	Lai J Y L	18,807	
Kingswood M	31,139		Kopp N A	26,843		Laidler V P	6,927	315
Kinley L J	3,441		Kops A E	24,979		Lajeunesse L L	18,719	
Kimme E M	23,582	1,133	Korens C L	7,790		Lake E	14,011	
Kinney	19,421		Korner K L	4,381		Lake E J	6,708	
Kinney S A	2,559		Kornder L D	78,686	3,828	Lake G M	32,073	1,001
Kintoff C	16,567		Kornet D	10,529		Lakey W A	16,866	
Kirby A G	20,730	32	Kos G	23,142	134	Lal S	20,601	
Kirby D L	18,492		Kosior E O	32,612	21	Lal S	18,239	
Kirby I	18,299	141	Koski A V	24,566		Lal S	7,105	
Kirby J A	16,361		Kosof P L	31,165		Lalas S	19,733	
Kirby L C	15,345		Kosowick T J	7,751		Lali D	32,998	
Kirk A E	15,236	53	Kosteriva D L	16,004		Lally P C	25,302	
Kirk C D	30,484		Kostic M M	5,286		Laluk R E	22,345	
Kirk H W	34,192	2,854	Kostika G F	5,071		Lam B	12,168	
Kirk L	1,974	36	Kou J	20,720		Lam C D	2,450	
Kirk S	12,565	372	Kouridis J	21,377		Lam J C	18,676	
Kirkaldy A P	19,202		Kovach L M	19,855	66	Lam P	1,635	
Kirkaldy H L	9,201		Kovacs H I	31,557	4,421	Lam P	543	
Kirkbride D R	377		Kovesdi C	16,779		Lam P K	27,606	
Kirkpatrick-Crockett	20,760		Kowalski J	17,605		Lam P K K	30,067	
Kirkpatrick J	28,988	331	Kowalski L	25,804		Lamb C C	9,035	
Kirkwood E J	5,860		Kowalski M	19,950		Lamb J M	17,962	3
Kirmuse P R	17,592	395	Kozoris A	15,024		Lamb J M D	8,678	
Kisefach J E M	17,738		Kraft J	21,969		Lamb L K	20,228	276
Kiselycia C	29,675		Krahn S	725		Lamb R M	18,424	
Kishigweb L	1,263		Kramer G D	33,723	1,366	Lambert L A	25,631	
Kissinger A	17,386		Kraminsky R	19,985		Lambert L M	18,148	
Kitteringham C D	26,579		Krane H J	18,299	263	Lambert R A	20,686	
Kitzman D L	16,392	777	Kraus I	7,085		Lambright D	20,799	
Kjelsrud S F	564		Kravetz O N	18,278		Lammi T E	17,892	
Kjolberg G L	50,661	2,789	Krawciw S G	16,427	559	Lammie D	21,978	
Klassen J M	16,596	66	Krebs E M	5,707		Lamothe C J	29,217	
Klabutz J A	26,347		Krebs M D	33,120	252	Landis M L M	18,237	998
Klassen D	2,718		Krefling J E	32,136		Landry D A	8,369	
Klassen D J	11,329		Krenzki K	19,391		Lane H	9,965	
Klassen E H M	1,690		Krieger S M	28,044	585	Lane M M B	32,083	
Klassen G	5,981		Krishna R	21,293	353	Lanes V M	17,848	
Klassen K	19,607		Kristalovich L	10,502	145	Langedale C M	18,944	
Klassen L	3,006		Kristensen J	13,777	7	Lange E	17,713	
Klassen M A	16,306	67	Kristiansen H L	17,861	221	Lange L E	20,257	918
Klassen N G	17,559		Krivokon H G	47,126	1,335	Langford K G	36,124	
Klat L	18,434		Kroeker H	18,299		Langley D A	36,605	517
Klein C L	14,560	60	Krog B W	27,890	146	Langley R G	22,438	
Klein C	28,988		Kroom D M	16,665		Langran J P B	43,990	79
Kline C M	33,877	3,095	Kruiger C A	18,019		Langson R	20,334	
Kling M A	17,038		Kucan K	21,730		Langton S A	17,119	
Klinger H	20,326		Kucy J M	31,113	106	Lang G M	18,374	
Klingie L J	18,262		Kuepper I L	19,005		Lanki R	36,322	
Klingner M W	3,449		Kuhl P F J	17,227		Lansell J P	35,213	
Klock B C	18,913		Kuiper M J	3,171		Lansing S K	19,803	
Klodie L	17,558		Kukka P	17,979		Lapierre B A	16,154	
Klokeid G W	29,075	4,056	Kulsh B A	20,058		Lapierre R	18,777	
Klomeig G B	8,051	58	Kumar A P	1,429		Lapointe E B	31,519	
Kloze B	17,618		Kumar R	18,835		Laroche S D	2,362	
Klowak L	20,491		Kumar S	20,853		Larocque M A	19,944	
			Kumar S D	20,853		Larocque S H	16,838	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Larose I O.....	18,299		Lee M K.....	32,308		Lincoln G.....	19,346	
Larrea M A.....	26,964	1,382	Lee M.....	19,774		Lindemann R G.....	27,159	631
Larsen K M.....	20,085	756	Lee R.....	24,167		Lindgren G M.....	32,252	96
Larsen R B.....	29,132		Lee S.....	18,059		Lindsay A L.....	107	
Larson A M.....	27,597		Lee S.....	18,706		Lindsay P A.....	24,158	
Larson D O.....	27,779		Lee S.....	19,506		Lindsay W.....	28,972	733
Lashe N J.....	18,741		Lee S.....	27,645		Lindstrom R H.....	22,022	
Lasmanis D.....	6,172		Lee S.....	16,409		Lindstrom T E.....	17,569	150
Lasota E A.....	30,392	210	Lee S E M.....	30,775	19	Linge F R.....	43,813	
Lasuta J.....	17,710		Lee S S.....	13,163		Link H.....	20,850	
Latimer G M.....	16,516		Lee S T L.....	27,844		Linn D.....	19,156	
Latter L A.....	27,964		Lee W H.....	18,772		Linn J M.....	1,988	
Lau A.....	17,602		Leach D N.....	21,449	7,617	Linstead M D.....	27,681	408
Lau J W.....	26,845		Lees P.....	8,850	21	Linteris L.....	22,137	
Lau M.....	339		Leow R A.....	13,931		Liong L K.....	25,256	
Laubental M J.....	26,511	152	Lefebvre P E.....	17,789		Lippingwell F H G.....	23,693	
Laueuer P A.....	13,048		Lefevre F I.....	19,342		Lipps J.....	10,575	13
Laughlin D P.....	17,309		Lefkowitz M H.....	15,750	76	Liska O O.....	18,227	
Laureola C.....	16,726		Leflar C L.....	27,611		Lissetz A L.....	6,689	
Laurent D A.....	10,960		Leflar M S.....	34,057		List D C.....	6,613	
Laursen E G.....	25,058		Legg D.....	18,576	966	Lister S.....	22,503	
Laursen K A.....	11,868		Leggatt A M.....	17,750	19	Little A A.....	27,486	808
Lauson B J.....	17,070	355	Lehman I.....	17,750		Little C M.....	6,898	
Lavalle R A.....	19,282		Lehrer E G.....	27,983		Little D J.....	31,113	1,052
Lavery M.....	5,879		Leier O.....	14,095		Little E M.....	37,719	2,584
Lavery G.....	18,116		Leighland D M G.....	5,050		Little K L.....	28,580	
Lavoie G.....	24,331		Leims J.....	34,914	6,598	Little S.....	26,700	1,071
Law A K S.....	28,520		Leir L L.....	28,846	3,093	Little S G.....	75,939	155
Law D.....	5,579		Leitao C.....	9,066		Littlewood R A.....	21,930	
Law J C S.....	27,914		Leitch A.....	5,162		Liu E.....	18,277	
Law K.....	22,191		Leitch A B.....	30,801	1,356	Liu L.....	20,135	
Law L H.....	23,733		Leith E J.....	1,076		Liu L.....	20,072	
Law M K.....	17,955		Leitadhar-Singh M J.....	28,607		Liu W T M.....	27,790	
Law S M.....	32,460	2,563	Lemair L M.....	14,180		Liu Y T.....	27,317	
Law S M.....	29,252	4	Lemarchand R.....	20,741		Liverpool L D.....	29,184	
Lawley K B.....	22,236		Lemire C.....	17,952		Livesey R.....	32,084	1,795
Lawlor L K.....	18,820	66	Lemiski S A.....	34,074	1,452	Livesey S D.....	18,116	
Lawrence D.....	20,946		Lemke D M.....	3,788		Livingston D L.....	27,406	925
Lawrence E G.....	41,172	1,555	Lemoine L T.....	26,282	1,177	Livingstone D.....	20,099	
Lawrence K.....	16,412		Lemp A.....	23,044		Lizee A M.....	13,598	
Lawrence L.....	2,881		Lennan R.....	10,301	765	Llewellyn A B.....	24,894	
Lawrence L K.....	18,135		Lennie L.....	5,803		Llewellyn C.....	20,844	
Lawrence R R.....	19,239		Lennon P M.....	19,604		Lloyd C.....	27,775	
Lawrence R S.....	28,787	1,067	Lennox K W.....	28,067	524	Lloyd C L.....	19,095	
Lawrence W J.....	40,393	3,114	Lenz C E.....	4,073		Lloyd D.....	20,551	
Lawry R C.....	4,016		Lenz J.....	1,775		Lloyd D E.....	26,645	
Lawson J.....	20,442		Leonard K D.....	21,606	2,506	Lloyd D G.....	29,023	
Lawson S J.....	14,206		Leong A.....	7,801		Lloyd S C.....	12,205	
Lawton J P.....	12,389		Leong B B Y.....	19,261		Lo P.....	31,592	1,703
Laybourne G.....	3,952		Leong C C L.....	30,387		Lo Y F.....	28,765	
Lazarchuk V J.....	18,898		Leong K H.....	18,438		Lo Y N A.....	27,027	
Lazari H.....	6,193		Lerner K J.....	33,334	191	Lobb B C.....	26,087	1,713
Le-Bleue J A.....	19,550		Lesicis L J.....	6,998	774	Lochan U.....	20,484	
Leadley D.....	17,489		Leswick K.....	7,041	94	Lock B.....	20,731	74
Lean P M.....	18,047		Letendre B.....	19,683	26	Lock H M.....	24,797	
Lean T P.....	36,280		Letendre C A.....	8,691		Locker W F.....	54,037	3,207
Leangen L B.....	1,618		Letendre D R.....	23,578		Locking L G.....	22,656	
Leavitt H.....	15,573		Leung B.....	16,983		Lockstead V.....	13,939	292
Leblanc P.....	6,097		Leung G Y S.....	28,935		Lockwood M.....	19,212	
Leblanc W.....	5,851		Leung J.....	29,788	1,414	Lockyer J D.....	22,883	
Leblevec N L.....	2,887	14	Leung J L.....	16,754		Loewen A.....	7,182	172
Leblevec R D.....	463		Leung S.....	3,327		Loewen B N.....	28,946	
Leboulleire K.....	16,176		Leung S S.....	21,224		Loewen D.....	74,771	1,220
Lebrun F M.....	13,944	98	Levesque M E.....	10,487	115	Loewen F R.....	13,042	
Lebrun L J.....	28,891		Levi-Bandel T.....	10,500		Loewen J.....	17,085	
Lechner M.....	14,442		Levi E C.....	8,628		Loewen R J.....	28,988	319
Lecky E S.....	17,197		Levin N D.....	17,520		Loewen S A.....	18,299	14
Lecky K M.....	18,631		Lewinson E E.....	10,349		Logan J.....	18,261	
Ledson C J.....	4,403		Lewinson P W.....	32,517		Logan L D.....	33,323	
Leduc C M.....	18,276		Lewis A Z.....	27,276		Lohnes B.....	13,384	
Leduc S.....	14,134	19	Lewis C L.....	4,019	387	Lohnes B J.....	8,391	21
Ledwidge M B.....	42,558		Lewis D.....	21,034		Lohr V L.....	18,808	
Lee A.....	6,790		Lewis E M.....	20,932		Lomas R P.....	23,559	244
Lee A T.....	6,587		Lewis G.....	31,486	27	London D E.....	27,929	249
Lee A W K.....	23,118		Lewis J C.....	45,883		Longtham L D.....	12,870	
Lee B S.....	7,126		Lewis K.....	21,031		Longdon B.....	5,258	
Lee C.....	31,592	1,770	Lewis L Y.....	18,139		Lonnberg S M.....	7,569	256
Lee C W.....	28,157		Lewis M M.....	28,280	185	Loe M.....	6,769	
Lee D.....	15,526		Lewis P.....	27,932		Lopez R S.....	9,777	
Lee D A.....	18,810		Lewis R S.....	20,194		Lord H.....	2,746	
Lee D M.....	18,368		Lewis Y.....	2,079		Lord J G.....	5,999	82
Lee D W H.....	27,299		Ley K S.....	18,299		Lord L V.....	10,076	
Lee E M.....	31,113		Leybourne G E W.....	27,672		Lord W L.....	17,644	
Lee E S.....	28,002		Leyland W V.....	27,635		Lorens E.....	21,701	
Lee G.....	21,144		Lays D A.....	18,767		Lorensi B W.....	31,356	
Lee H E.....	28,664	140	Li J H W.....	28,100	8	Lowet S C.....	3,407	161
Lee H K.....	39,252		Li K K.....	29,292		Loth P E.....	8,785	30
Lee I C.....	17,817		Liatras G.....	18,363		Lothian I J.....	27,693	
Lee J.....	61,782		Liddicoat R.....	1,061		Loth D.....	19,399	676
Lee J F H.....	27,942		Lightbody M A.....	46,632	1,439	Lowels A R.....	29,752	666
Lee K.....	19,679		Lightbody S H.....	17,627		Lowdon P N.....	26,213	639
Lee K H.....	19,156		Lim B.....	18,675		Longhery M E.....	15,648	70
Lee L.....	17,965		Liu C K.....	21,373		Lois K.....	23,200	161
Lee L.....	8,860		Liu D.....	9,506		Louis T L.....	40,256	
Lee L G.....	23,210	3,195	Liu I.....	10,998		Lowis L.....	19,658	
Lee L I.....	26,923		Liu R.....	1,128		Love M F.....	27,966	
Lee M.....	18,430		Lima S A.....	18,245	353	Lovelace C J.....	54,671	10,625

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Lovering D.....	5,588		MacDougall M R.....	28,163	1,165	Malleison G.....	14,527	
Lovett E M.....	27,062	38	MacElhinney L M.....	28,475	94	Malloy L A.....	17,315	
Low S L.....	19,370	105	MacGregor J J.....	31,113	69	Malm W J.....	18,820	
Lowden A G.....	20,943	11	MacInnes J.....	32,050		Malmberg S L.....	31,113	
Lowe A G.....	68,427	2,200	MacInnes M.....	31,113		Maloff M.....	9,843	
Lowe-Heistad M E.....	28,667		MacInnes N E.....	15,317	150	Malone A A.....	24,664	
Lowe E.....	28,066	4	MacIntosh S A.....	26,105		Malone S M.....	367	
Lowe G R.....	47,107	1,977	MacIsaac H M.....	30,769		Maloney N E.....	29,300	
Lowe M.....	19,433		MacIver C.....	36,530	1,794	Malowney M L.....	31,113	2,252
Lowe M E.....	180		MacK B.....	4,440	291	Maloy E M.....	27,639	
Lowe M J.....	18,569		MacK D V A.....	36,914	707	Maltby H J.....	30,444	137
Lowe N.....	17,812		MacKay D E.....	75,616	2,321	Maltby R.....	28,988	
Lowney J A.....	18,477		MacKay J E.....	43,467	1,814	Man K K.....	31,592	
Lowwood J.....	15,820		MacKay N I.....	33,080		Man W C A.....	29,941	
Lowrie K R.....	21,964	7	MacKenzie D S.....	27,394	83	Manalo E E.....	25,663	
Lowrie L J.....	5,678		MacKenzie E L.....	5,687		Mandryk J C.....	16,751	
Lowrie M P.....	16,868		MacKenzie J A C.....	21,080		Mandryk S M.....	3,171	124
Lowrie S Y.....	34,012	1,323	MacKenzie M.....	1,213		Mandryk S.....	911	
Lowry D.....	18,748		MacKenzie R E.....	29,346		Mangnus R M.....	20,813	
Lowther E V.....	31,592	1,793	MacKenzie S R.....	31,113		Manik S B.....	19,544	
Lowther M M M.....	19,308		MacKie E.....	363	307	Manik S K.....	20,172	
Loyola F T J.....	25,136	88	MacKie G J.....	18,423	21	Manley E E.....	18,299	53
Lucas E.....	34,750	2,248	MacKie J M G.....	18,539		Manley H R.....	12,650	
Lucey S.....	17,646		MacKill S A.....	16,474	471	Man D.....	26,910	
Lucier K.....	17,646		MacKin J D.....	29,532	400	Man D.....	18,796	
Lucke P G.....	15,370		MacKinnon M J.....	22,840		Mann L.....	28,065	
Luckhart J L.....	27,423	2,450	MacKinnon N A H.....	18,327		Mann L P.....	34,536	144
Ludeman P.....	22,659		MacKlem S.....	19,205	1,002	Mann R.....	16,904	14
Ludwig D E.....	17,789		MacLaren S R.....	19,917		Mann R B.....	22,017	
Ludwig I L.....	16,076	936	MacLauchlan D E.....	27,514	231	Manning D W.....	26,024	883
Lugadin J G.....	68,677	2,391	MacLauchlan K.....	29,629	482	Manning J L.....	18,037	
Lui K C.....	28,551		MacLaurin S.....	14,826		Mansbridge J E.....	28,988	884
Lui S.....	23,916		MacLean A N.....	21,928		Mansfield W E.....	25,771	
Lukas A.....	6,920		MacLean D L.....	18,971		Manson A G.....	421	
Lukban R.....	32,610		MacLean E M.....	20,515		Manson K G.....	2,517	
Luknowsky P J.....	4,699		MacLean J B.....	29,343		Manzer O A.....	20,094	
Lulu W.....	2,881		MacLean V M.....	33,107		Maplethorp P.....	30,657	58
Lum E.....	313		MacLean W M.....	41,991	3,163	Mar G.....	16,619	
Lum L L.....	16,210		MacLellan M M.....	19,926	292	Marcano G.....	26,392	
Lund J E.....	16,011	15	MacLennan M.....	14,804		March M L.....	4,492	
Lund L.....	5,049		MacLeod C.....	4,931		Marchand M E.....	28,850	263
Lundy V.....	19,109		MacLeod C.....	5,126		Marconato V.....	14,098	
Lunn S R.....	26,046		MacLeod C R.....	18,357		Marcehek D A.....	15,749	
Lunney A G.....	41,600	563	MacLeod D L.....	31,679		Maren M N.....	3,395	
Luschnat F.....	22,831		MacLeod I R.....	18,470		Margaliskas N J.....	18,800	
Luscombe E C.....	27,484		MacLeod J A.....	19,685		Marino D V.....	3,661	
Lush Cathy.....	8,200		MacLock J A.....	20,822	407	Martens K M.....	2,500	
Lussier D A.....	25,274		MacMillan G P.....	17,184		Markland D M.....	16,330	
Lussier G N.....	30,210	1,212	MacMillan H.....	18,818		Markle G P.....	15,428	
Lustig S D.....	49,335	390	MacMillan J C.....	18,702		Markle N.....	17,789	21
Luteyn M M.....	17,650		MacNeill B T C.....	15,212		Marks D C.....	26,052	98
Luttrell M J.....	33,695	1,542	MacNeill D L.....	14,769		Marocchi A E B.....	31,592	1,625
Lutz S.....	9,972		MacNeill D R.....	17,961		Marquis D E W R.....	54,301	1,013
Luxich L J.....	28,264		MacNeill S L.....	6,330		Mart B.....	18,809	
Lyall D J.....	28,462	97	MacPhee D.....	17,644		Marnock C A.....	28,486	1,763
Lynch S A.....	27,125	396	MacPherson E C.....	34,606		Marrs A J.....	18,276	
Lynn C M.....	17,281		MacPherson J.....	26,468	299	Marsh D A.....	16,868	
Lyons L.....	31,468		MacRae C A.....	4,145	266	Marsh H W.....	29,506	21
Ma H.....	8,301		MacRae E.....	14,193	895	Marshall B A.....	16,061	1,626
Ma H.....	13,678		Maday M D.....	152		Marshall E N.....	28,015	162
Ma M.....	18,094		Maddaford H.....	18,299		Marshall E B.....	2,121	294
Ma R W W.....	23,553		Madden K M.....	3,653		Marshall J E.....	13,201	757
Mahey M.....	28,988	133	Maddess R J.....	20,697	275	Marshall K A.....	26,706	58
MacAdam J B.....	7,478		Maddison A E.....	33,239	958	Marshall L E.....	28,475	422
MacAdam R S.....	32,757	3,017	Madsen M D.....	26,053		Marshall R T.....	20,386	
MacAlimo M M.....	5,095		Madsen P.....	19,959		Marvolsia T M.....	10,261	
MacAlistair J L.....	26,914	196	Magallanes D.....	27,665		Martelli V.....	17,621	
MacBeth V F.....	30,055		Magdanz R.....	19,288	58	Marten W.....	18,538	
MacBride M P.....	21,941		Magau L M.....	5,192	168	Martin A P.....	18,873	
MacCallum R G.....	39,184	904	Magee D M.....	12,826	2,354	Martin D F.....	18,199	
MacCormac D.....	20,355		Magee L.....	20,535	2,385	Martin D F.....	22,793	
MacDonald A.....	19,328		Magennis D J.....	26,014		Martin E.....	19,133	
MacDonald A L.....	16,310		Magennis M T.....	20,348		Martin F.....	19,553	
MacDonald A L.....	6,852		Magnone R V.....	18,587		Martin G T.....	13,891	1,355
MacDonald B.....	18,990		Magrini O.....	1,425		Martin H E.....	31,113	1,018
MacDonald C S.....	7,345		Mah H C.....	11,326		Martin I.....	28,683	
MacDonald D.....	16,052		Mahel S.....	18,227	47	Martin J C.....	29,175	253
MacDonald D.....	4,081		Mahara G H.....	27,276	73	Martin K E.....	28,497	203
MacDonald E A.....	17,912		Maharaj D.....	20,585		Martin K L.....	3,496	
MacDonald E C.....	21,497	273	Maier K M.....	19,413		Martin L M.....	28,988	1,672
MacDonald J.....	25,588		Mahon W B.....	33,123		Martin M.....	1,184	
MacDonald J A.....	28,950		Main B.....	3,915	500	Martin M.....	17,484	310
MacDonald J A.....	26,149	220	Mainprize S A.....	21,153		Martin M A.....	24,425	32
MacDonald J S.....	26,300		Maion A E.....	26,163		Martin M A.....	34,499	251
MacDonald K.....	7,885		Mair M.....	15,947		Martin M E.....	4,753	
MacDonald K.....	28,652		Mairs L S.....	17,011		Martin M J.....	32,072	1,448
MacDonald L D.....	28,396		Mailand S K M.....	735		Martin M R.....	17,789	
MacDonald L M.....	20,707	129	Mak A.....	19,201		Martin N.....	5,132	434
MacDonald M A.....	13,953		Makepeace C E.....	27,548	203	Martin N A.....	20,741	
MacDonald M J.....	15,305	298	Makson M.....	31,796	221	Martin P M.....	2,823	43
MacDonald P.....	16,311	1,238	Malcolm L.....	16,550		Martin P D.....	7,976	
MacDonald P V.....	10,491		Malen L.....	29,287		Martin R A.....	28,181	3,930
MacDonald S.....	16,938		Malisku R.....	16,982		Martin S D.....	26,024	232
MacDonald T J.....	20,810		Malfair A.....	13,690	707	Martin S L.....	14,685	
MacDonell H.....	22,336		Malhan J M.....	15,946		Martin W C.....	29,844	
MacDougall D M.....	19,942		Malhotra S.....	20,031		Martindale D.....	28,009	111
MacDougall J J.....	27,758	39	Malin C H.....	24,289		Martindale J.....	17,764	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Martindale J.....	17,163	McColl A.....	29,143	McKay J.....	17,044
Martinez L G.....	27,861	McConchie J M.....	53,232	McKay K S.....	23,530
Martz L M.....	29,038	McConnachie E J.....	1,776	McKee W T.....	27,596
Marwood M E.....	17,588	McConnachie J.....	40,967	McKeen B D.....	1,485
Maryniak G.....	30,966	McConnell B C.....	16,431	McKellar D E.....	10,467
Mashiana S K.....	17,803	McConnell I A.....	32,359	McKelvie H E.....	29,290
Mason A.....	17,946	McCorkindale H M.....	9,032	McKelvie M.....	13,658
Mason J M.....	19,185	McCormick E L.....	17,633	McKelvie P G.....	3,570
Mason K M.....	21,831	McCormick K.....	18,944	McKenna B.....	19,766
Mason W A.....	20,006	McCormick L L.....	41,825	McKenna J S.....	34,126
Massey E.....	18,943	McCormick M.....	16,342	McKenna M J.....	2,729
Massey L P.....	707	McCourt D Z.....	9,291	McKenna T J.....	31,710
Masterson W R.....	24,168	McCreedy C.....	17,619	McKenzie A J.....	31,592
Masunda M A.....	25,511	McCrory C.....	2,846	McKenzie J P.....	30,708
Mate J.....	4,708	McCulloch H L.....	17,810	McKenzie R P M.....	560
Maten R D.....	17,195	McCulloch T A H.....	82,362	McKeown E.....	19,515
Matheson A L.....	15,665	McCulloch W A.....	68,206	McKerchar C C.....	19,017
Matheson T A.....	21,327	McCullough J C.....	34,536	McKewan L L.....	30,657
Mathias R G.....	33,983	McCullough K D.....	4,888	McKillop B M.....	17,889
Matheson B J.....	22,985	McCurdy G.....	7,092	McKillop K.....	7,907
Matheson M D.....	19,319	McCusker F A.....	17,385	McKinley A M.....	23,101
Mathin S.....	18,491	McCusker S A.....	20,427	McKinney E A.....	20,393
Matkovich B A.....	1,090	McDannold G C.....	16,607	McKinney L.....	17,195
Matovich R M.....	334	McDermott M.....	18,399	McKinnon A H.....	19,446
Matsune K.....	46,954	McDiarmid E M.....	3,525	McKinnon D F.....	20,518
Matters J E.....	28,152	McDonald C I.....	28,475	McKnight P.....	305
Matthews B A.....	17,390	McDonald C C.....	32,588	McLachlan A.....	18,370
Matthews C A.....	21,571	McDonald D G.....	19,143	McLachlan L M.....	15,255
Matthews D S.....	27,689	McDonald E.....	10,487	McLaren C C.....	31,592
Matthews J P.....	28,988	McDonald E F.....	15,405	McLaren D L.....	18,276
Matthews W.....	7,800	McDonald F O.....	13,870	McLaren L J.....	3,272
Mathies L.....	32,252	McDonald G.....	29,752	McLaren L M.....	8,914
Mattinson K R.....	23,153	McDonald G L.....	5,080	McLaren M.....	31,136
Mattison E M.....	10,071	McDonald I.....	20,626	McLarty L C.....	22,178
Mattson L R.....	19,670	McDonald L.....	15,016	McLaughlin A W.....	30,529
Mattson M.....	5,324	McDonald M R A.....	20,543	McLaughlin A S.....	20,024
Matty E.....	18,584	McDonald R.....	5,025	McLaughlin D K M.....	28,598
Matusek K L.....	20,027	McDonald R A M.....	16,348	McLaughlin J I.....	31,592
Matysiak K M.....	29,752	McDonald S J A.....	21,601	McLavy A.....	12,506
Matwick N.....	21,822	McDonald T J.....	14,925	McLean C.....	3,139
Mauch S B.....	4,588	McDowd J V M.....	2,101	McLean H A.....	13,199
Mann R K.....	15,439	McDougall G.....	20,235	McLean L R.....	17,832
Maurer-Hayles I R.....	22,432	McDowell B.....	1,357	McLean M L.....	15,590
Mawdsley G.....	2,722	McEachern J I.....	33,374	McLean M L.....	28,475
Mawji S.....	15,612	McElroy K R.....	19,773	McLean S F.....	8,237
Maxwell M.....	13,348	McEwan P J.....	32,395	McLean T E.....	22,577
May G.....	27,718	McEwen E M.....	17,288	McLean U.....	10,414
May K E.....	7,276	McEwen M H.....	20,024	McLeod B F.....	12,615
May L H.....	15,935	McFadden E.....	19,424	McLeod B J.....	31,207
Mayer F.....	16,365	McFadden J W.....	17,889	McLeod D L.....	18,012
Mayo B E.....	20,145	McFadden M J.....	29,985	McLeod E M.....	11,688
Mazeroile M G.....	20,618	McFadyen W.....	19,517	McLeod M.....	7,180
Mc Ilwain J W.....	18,884	McFadyen W.....	17,787	McLeod M.....	1,689
McAllister K M.....	32,252	McFarlane C P.....	20,223	McLeod M E.....	17,789
McAllister S.....	20,784	McFarlane M E.....	19,864	McLeod R E.....	25,946
McAlpine A R.....	20,638	McFarlane R A.....	34,902	McLoughlin T.....	36,173
McAlpine J A.....	19,210	McFarlane S E.....	26,700	McMahon A P.....	25,830
McAlpine P G.....	6,051	McFarlane S L.....	18,883	McMahon J D.....	18,578
McArthur G A.....	19,054	McFarlane W J G.....	79,241	McMahon R G.....	2,466
McArthur L K.....	7,295	McFerran J P.....	1,499	McMahon T L.....	11,967
McArthur M P.....	37,012	McFerridge L.....	714	McManan R J.....	42,748
McBeth C A.....	15,384	McGann H R.....	52,459	McManus J.....	34,987
McBourne E.....	22,012	McGaulley C L.....	553	McManus M.....	26,356
McBride A K.....	31,676	McGavin M A.....	21,752	McManus P A.....	19,499
McBride D J.....	15,596	McGeachy M L.....	19,626	McMillan C.....	18,446
McBryan C H.....	20,933	McGeown M E.....	17,950	McMillan D N.....	16,523
McBryan E A.....	18,635	McGettigan R H.....	7,989	McMillan H A.....	32,391
McBryan L M.....	17,911	McGiffin J L.....	3,505	McMillan M E.....	4,493
McBryan R.....	20,426	McGill M L.....	35,213	McMitchell C L R D.....	20,719
McBurney A H.....	8,883	McGillivray D L.....	27,486	McMullen P.....	635
McCabe P M.....	26,738	McGinity A L M.....	3,993	McMullen L M.....	20,502
McCaffrey M J.....	26,520	McGinn V B.....	19,831	McNabb A E.....	21,123
McCaig D L.....	18,274	McGregor R.....	21,922	McNabb E.....	17,690
McCaig K L.....	21,842	McGuire F.....	27,448	McNabb R W.....	3,253
McCaig K W.....	33,939	McGuire P K.....	6,349	McNea J B.....	7,846
McCall M.....	1,411	McGuire V M.....	18,299	McNeil D M.....	22,108
McCallum E.....	22,908	McHallam S A.....	34,777	McNeil R.....	20,443
McCallum M.....	15,942	McIlhargy D E.....	19,907	McNicol S J.....	26,979
McCallum N.....	5,956	McIlroy G.....	24,539	McNicol S L.....	32,252
McCallum S F.....	13,192	McIlroy S D.....	17,765	McNie R A.....	20,443
McCarron K C.....	27,524	McIlwee J M.....	15,851	McPhie J.....	8,836
McCarron K D.....	25,254	McInnes C C.....	25,903	McPherson S M J.....	3,469
McCarthy E.....	4,189	McInnes G B.....	34,841	McQuah E.....	10,568
McCarthy M.....	33,594	McInnes G W.....	21,543	McQuay J F.....	18,765
McCartney L M.....	1,734	McInnes L R.....	18,186	McQueen A S.....	794
McCartney M A.....	5,051	McInnes R.....	45,752	McQueen L R.....	12,112
McCartney M J.....	31,592	McInnes W O.....	68,077	McRory M.....	14,381
McCarville L.....	18,091	McInnis A.....	19,022	McVeigh J J M.....	7,211
McCasin E M.....	27,849	McInnis A M.....	10,170	McWilliam L M.....	19,997
McCaull G L.....	28,843	McIntyre D M.....	17,016	McWilliams F.....	7,690
McChesney G M.....	13,090	McIntyre F S C.....	27,864	Meade R G.....	27,164
McClendon M A.....	1,241	McIntyre S E.....	27,556	Meadows I D.....	21,192
McCluskey P B.....	22,497	McIvor M.....	14,284	Meade N J M.....	29,439
McCloud P C.....	28,033	McKay A A.....	17,811	Meade S.....	31,592
McClughan R M.....	31,592	McKay D H.....	28,488	McEwen S M.....	32,252
McClung M D.....	21,458	McKay D J.....	18,682	McCreedy R D.....	20,024
McCluskey L.....	9,888	McKay E.....	28,960	McEwen K A.....	32,775

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Medford M K	20,228		Millins B P	27,394		Moore K A	19,033	
Medgett D	7,721		Millman K	16,487		Moore L	18,169	
Medvegy M	18,341		Millroy D	8,466		Moore L D	27,830	
Medwid B	3,774		Millroy G M	20,024		Moore M M	20,815	
Medwid B M	16,121		Mills A	27,813		Moore M P	9,956	
Meenan-Danesin R L	16,770	25	Mills A M	20,399		Moore M	18,565	
Meek B D	7,446	543	Mills B J	18,081		Moore N C	14,108	42
Meekison W G	75,716	2,406	Mills D V	21,707		Moore P A	29,752	463
Meeres T E	19,584		Mills J M	32,252		Moore R A	18,083	
Meerkirk M	17,627		Mills M M	29,206		Moore R J	20,545	
Meierhofer T V	28,475		Mills S M	17,910		Moore S L	17,627	
Meijl T	29,306		Millward Y M	29,752	1,613	Moore T R J	11,032	2,446
Meitiche L J	18,570		Milne C L	15,239		Moorehead W P	76,054	1,200
Meiners D J	33,434	196	Milne J A	21,051		Mooring C A	28,614	113
Meints P D	11,676		Milne P R	20,173		Mora V	1,726	
Meissner M	8,230		Milne S M	20,954		Moran N A	15,388	
Meissner S G	16,795	54	Milne W	21,538		Moran T	27,087	201
Meldrum A	17,746		Milroy J E	8,183	454	Morash C G	17,582	
Melenchuk E	19,724		Minaker E B	11,712		Moreau D J	25,286	189
Melhuish P W	33,436	3,060	Minato N T	3,236	7	Moreau H R	17,204	824
Melideo J	19,309		Minckler B L	11,271		Moreno A	27,670	
Mellon E	10,088		Minhas A K	25,604		Moreno M G	15,656	
Mellows C S	22,178	53	Ministry C J	31,417	11	Morgan C A	29,306	1,329
Melville L M	4,023		Ministry D L	15,139		Morgan D W	31,710	
Melville M	26,245	53	Minovitz O	61,423	908	Morgan M	9,363	
Melvin B J	19,456	677	Minshall R C	24,473	89	Morgan N	22,539	7
Melymick D M	24,669	2,548	Minshall H	33,039		Morgan P D	21,564	
Mena M	17,774		Mintak J M	1,554		Moric A	8,487	
Menard V R	10,062		Minter N	13,375	461	Morick B	43,522	2,608
Mendoza R	20,100		Mintz G	5,554		Moricz M	31,542	
Mensah F A	28,536		Mitreau L L	18,595		Morino M	18,709	
Mensah G	27,705		Misko C A	18,420		Morris G E	26,881	
Menzel B A	18,650		Misky A	16,020		Morris K G	26,881	
Menzies N	14,936	6	Misky S J	4,085		Moritz A M	18,893	
Mercer G A	28,989		Mitchell A L	22,295	26	Moritz B L	31,592	116
Merchison L H	19,228		Mitchell C A	32,010	1,459	Morley A	2,881	
Mercier R	13,175	1,368	Mitchell C L	16,896		Morley A M	18,756	946
Meredit B J	36,928		Mitchell D C	28,026		Morley A P	26,831	
Meredit E E	18,892		Mitchell D H	8,739	88	Morley D R	30,518	1,591
Mergaert W M	12,448		Mitchell E F J	25,142		Morley G A	28,995	
Merius J R	31,476		Mitchell E J	28,249		Moro T M	28,440	
Merritt G I D	21,597		Mitchell E M	46,232		Morris G	4,135	7
Merritt H M	11,830	1,305	Mitchell L E	21,378		Morris G E	16,568	
Merryweather A R	1,578		Mitchell L G	30,687		Morris M G	17,571	62
Merryweather F W	18,422		Mitchell M P	12,278		Morris P M	6,042	326
Messmer E J	10,759	1,161	Mitchell M G	12,278		Morris S A	4,608	
Metanczuk T	8,151		Mitchell R I	18,545		Morris S	13,168	
Metcalfe E E	13,662		Mitchell R A	21,182		Morris S R	18,670	
Mettler R L	31,449		Mitchell V J	11,758		Morrison A M	20,301	
Mets D A	27,729		Mitchell W P	21,622		Morrison B	17,789	
Metzger D W	16,098		Mitchener M	18,593		Morrison B A	27,342	
Meunier C J	43,941	309	Mithani S	21,737		Morrison D	10,771	
Meuser D M	19,120	18	Mitten M A	23,095	4,399	Morrison D M	17,809	
Meyer M T	18,271		Mittler B J	26,293		Morrison J	19,231	
Meyer T L	9,015		Miyamoto S	17,609		Morrison N J	31,719	56
Michaud N R	7,660		Miyoshi K K	31,113		Morrison T M S	17,371	14
Michel N	31,877	743	Miyoshi V J	31,442		Morrison V J	29,912	
Mickelson M J	18,299		Mochulsky K M	17,667		Morrison V P	35,731	
Middleton G	40,649	471	Moczo J	15,521		Morrison W J	33,427	
Middleton G A	30,372		Moe W D	29,437		Morrogh M L	28,320	162
Midwood B W	20,366		Moffat B M	18,299		Morrow A B	36,121	
Midwood J G	33,312		Moffat W J	5,196		Mortensen D A	19,937	
Miele R	7,283		Moffatt M A	19,731		Morton B A	16,686	
Mikulik H	22,412		Mogensen G L	17,860		Morton C	9,739	
Miles S	14,301	379	Mohammed F	18,820		Morton H	19,334	
Milia T	5,680		Mohipp A	31,642		Moshier A L	21,565	
Millar E	30,657		Moi R A	29,218		Moslenko B W	4,858	
Millar J C	17,269		Moir R J	15,458		Moss F R	2,435	
Millard E J	22,146		Molendyk D F	2,963	230	Moss M A	16,886	
Miller A M	31,592		Molloy J	18,609		Moss M E	1,048	
Miller B D	20,973		Molloy M J	276		Moss R K	33,272	192
Miller B L	9,909		Molnar C K	29,866		Motick A S	21,296	
Miller D	15,172		Monahan G E	11,204		Motnik M	7,864	391
Miller D L	23,010		Monahan R C	21,527		Mottishaw Y P	18,843	
Miller E M	18,303		Money J	41,546	1,044	Mottishaw Y P	15,510	698
Miller G M	15,613		Monisil M	25,269		Mottram L	23,060	
Miller G M	18,299		Moniuk B	16,689		Moulden K W	19,946	
Miller I M	347		Moniz M	15,908		Mounce E E	21,187	
Miller J	17,309		Monk L A	16,167		Mountford R D	21,696	
Miller J E	18,619		Monkley L	18,011	36	Mousseau L C	16,835	
Miller J P	1,289		Montgomery G G	8,290		Mowat G C	26,024	10
Miller K L	8,497	1,222	Moodley S	17,166		Mower D M	2,439	
Miller K R	35,602	2,069	Moon H I	3,981		Moxon A L	29,320	1,198
Miller L C	8,869		Moon P T	31,253		Moy W W	47,126	679
Miller L D	18,303	737	Mooney M A	21,527	867	Myrland S	24,031	
Miller M A	19,345		Moore A J	21,277		Muchenberger R E	19,162	
Miller M G	35,048	1,055	Moore C	19,101		Muckle D A	18,010	
Miller M C	20,561		Moore C	18,422		Mueller M	19,058	
Miller N J	31,117		Moore D	3,259		Mueller S A	28,517	
Miller P	16,960	2,547	Moore D J	6,126	69	Muff B	14,973	
Miller S J	19,415		Moore F E	28,142		Mugford M	31,219	446
Miller W M	32,407		Moore G E	21,768	18	Muir C D	20,928	21
Millick C P	9,150	33	Moore I I	17,767		Muir D	3,152	
Millick E	798		Moore J D	22,169	6	Muir L A	8,243	172
Millick F L	12,701		Moore J K	21,615		Mulholland E B	19,891	
Milligan A A	17,889	79	Moore J R	13,892		Mullen D K	32,776	1,596
Millington M	20,546		Moore K	16,603		Mullari G	45,309	1,553
			Moore K	18,620	341	Mumby M	17,835	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Muncaster M J.....	11,090		Nelson S.....	11,394		Nours E.....	20,003	
Muni R.....	20,655	860	Nemeth J E.....	16,434		Novak M A.....	17,789	
Munk D W.....	20,792		Nemeth L R M.....	16,964		Novak M G H.....	27,266	
Munn E R A.....	19,344		Nep R R.....	19,743		Novakowski J P.....	20,267	
Munro C A.....	28,064	25	Neptune H.....	28,723		Nowell S P.....	3,527	
Munro E M.....	17,949		Nesbit H C.....	28,870		Nowlan D L.....	31,223	
Munro K R.....	10,812		Nestegard S M.....	22,368	46	Noye L.....	18,250	
Munro P D.....	19,047		Nettleton C E.....	18,672	612	Noyes S S.....	20,789	
Munro R A.....	59,762	606	Neu C.....	18,103		Nugent M E.....	384	
Munson C.....	12,368		Neufeld G.....	27,452	459	Nugent S H.....	7,329	
Murden C C.....	28,136		Neufeld N P.....	17,789		Nunn G M.....	9,750	
Murden D.....	19,712		Neufeld N A.....	10,202		Nunn V A.....	17,562	
Murdoch M.....	20,271		Neufeld R A.....	5,827		Nunns B J.....	4,671	
Murdoch N D.....	34,575		Neumann O A.....	18,776		Nurenberg J.....	18,193	
Murdoch M.....	20,914		Neumeier D I.....	17,006	23	Nurse T.....	29,259	
Murgatroyd J M.....	4		Neumeyer H.....	7,822		Nusbaum M H.....	25,672	674
Murgatroyd M.....	7,303		Neville A E.....	18,281		Nutt G B J.....	18,009	
Muri K G.....	1,252	6	Neville K.....	18,438		Nuttall G.....	46,665	2,410
Muri N.....	25,045		Neville S C.....	18,500		Nyberg D K.....	18,103	
Murkin S D.....	28,988	28	Nevins N H.....	35,892	36	Nygaard-Petersen B.....	14,160	
Murphy B C.....	18,197		Nevins D R.....	33,436	1,133	Nygaard L O.....	22,110	
Murphy C E.....	13,357	179	Newall D R.....	10,260	49	Nystrom D C.....	29,441	
Murphy D C.....	28,693		Newberry S.....	18,399		O'Brien E J.....	9,873	
Murphy D M.....	18,360	63	Newbury J E.....	19,953		O'Brien H.....	22,357	
Murphy J.....	31,722	1,112	Newcomb D A.....	1,513		O'Brien J E.....	19,848	
Murphy M L.....	23,918		Newell D E.....	31,710	4,137	O'Brien M A.....	19,979	
Murphy P B.....	27,068		Newman D M A.....	17,726		O'Brien M Y.....	6,525	
Murphy P J.....	20,237		Newman H J.....	21,049		O'Brien R F.....	27,592	
Murphy S L.....	787		Newman L M.....	27,982		O'Connor C.....	19,831	
Murphy S V.....	11		Newman M L.....	7,259	46	O'Connor E.....	33,780	
Murphy T M.....	29,967		Newman M L.....	879		O'Connor L J.....	20,183	
Murray A B.....	31,838	34	Newson E C.....	17,364		O'Connor M.....	4,520	
Murray A D.....	26,024		Newton K L.....	18,175		O'Connor M I.....	28,988	334
Murray E A.....	5,901		Newton N J.....	20,687		O'Donnell C.....	24,525	101
Murray J.....	15,615		Newton T E.....	28,988		O'Donnell M F.....	36,173	
Murray M.....	15,654		Newton Y D.....	31,572	442	O'Donnell M.....	12,154	844
Murray M J.....	30,797		Ng A.....	23,142		O'Donnell P.....	19,314	
Murray R M.....	22,880		Ng H.....	17,083		O'Gorman J M.....	15,994	
Murrell G W.....	19,867		Ng J.....	89		O'Grady D.....	9,723	126
Murtoogh J A.....	18,299		Ng L.....	22,818		O'Hara Geri A.....	14,295	
Musie R G.....	21,825		Ng M.....	5,609		O'Kane C M.....	27,483	
Muselman E M.....	868		Ngai L N.....	16,843	80	O'Mellin P.....	8,116	
Muwonge A K.....	27,340		Ngai T.....	26,532	28	O'Neil H.....	18,228	
Muxlow K L.....	32,252	195	Ngien S Y.....	28,912		O'Neill D.....	25,971	
Myatt M.....	18,371		Nicholas J J.....	27,797		O'Neill P.....	26,024	246
Myers B A.....	31,165	2,649	Nicholby M.....	15,056		O'Reilly G.....	27,445	
Myers C M.....	19,250		Nicholls D L.....	20,503		O'Reilly K S.....	11,657	
Myers D C.....	19,821		Nicholls J.....	16,371		Oakes I E.....	13,519	636
Myers V M.....	32,252	1,003	Nichols D E.....	17,489		Obara M G.....	2,286	
Myles J M.....	19,366		Nicholson L.....	11,197	499	Oberheide R.....	44,188	1,070
Myran P.....	18,448		Nicholson S.....	1,064		Oboyle E M.....	27,341	1,761
Myring B.....	5,967	558	Nickel D.....	17,584		Obrien P J.....	9,613	
Myring B.....	5,615	597	Nickel H B M.....	28,810		Ochoa S.....	9,081	
Myttenor A L.....	18,345		Nickel M R.....	26,544		Ochs G R.....	7,854	
Nabi N B.....	3,894		Nickel S V I.....		67	Octaviano G.....	28,937	
Nadeau M J.....	12,249		Nickolichuk S F.....	7,448	12	Ocullo C.....	29,505	
Nagel M M.....	32,144		Nicol S T.....	27,930		Odenbach D D.....	5,789	
Nagle C M.....	29,760		Nicol W W.....	29,455		Odium S H.....	34,549	124
Nagle C Y.....	1,882		Nicoll J M.....	39,198	1,483	Ogbourne L.....	8,639	
Nagle D E.....	31,537		Nielsen A Y.....	28,475	151	Ogden W W.....	23,117	845
Nagtegaal J S.....	14,865		Nielsen R.....	27,637		Ogilvie A P.....	31,592	420
Nasmith S.....	3,086	337	Niestrawski V D.....	27,016	527	Ogilvie A Y.....	21,238	
Natto W J.....	18,271		Nietzel F A.....	16,959		Ogilvie J.....	18,784	
Nakashima L T.....	29,023	42	Nilsson K A.....	25,817	548	Ogilvie N C.....	29,665	245
Nakashima R.....	9,379		Nilsson N A.....	15,857	79	Ogilvie V M.....	29,633	
Nakonechny C.....	22,128		Nimmo D W.....	32,275	74	Ogrodnick A.....	19,276	
Nance R G.....	30,386		Nishi J I.....	17,568	44	Ohland S A.....	15,962	30
Nanson D J.....	25,321		Nitura T.....	21,056		Okada P J.....	4,138	
Nantes S D.....	18,283		Niven D.....	26,450	1,961	Okemahwasin E M.....	6,601	
Napora C W.....	2,988		Niven E.....	9,811		Olausen E B.....	27,780	
Nash C.....	19,318		Nivins D A.....	18,299		Oldewening K A.....	26,743	
Natarajan M.....	61,773		Nixon E.....	1,980		Oldfield W F.....	15,788	
Naylor D R.....	21,751		Nixon M N.....	313		Oldham J.....	2,595	
Naylor F W.....	18,350		Noble L.....	17,827		Olds J.....	37,313	
Neale M.....	17,726		Noble S H.....	17,890		Olies E M.....	18,274	
Nederpeik J M.....	19,029		Noel L.....	19,647		Oliver A.....	22,608	738
Nedzelski C M.....	17,834		Noga M C.....	17,992		Oliver D A.....	24,170	
Nee R.....	3,915		Noga R.....	17,751		Oliver E.....	30,086	47
Neeson G.....	33,115		Noles J G.....	2,855		Olivotto A B.....	17,694	
Neff D.....	19,484		Nolte R M.....	28,475	33	Ollek D.....	2,782	
Neff R F.....	20,115		Nomann D M.....	30,657	36	Ollenberger V S E.....	14,930	
Neighbor C L.....	31,275	1,244	Noone J.....	17,767		Olsen E S.....	9,066	
Neil L A.....	9,433		Nord J L.....	16,432		Olsen G R.....	33,434	1,400
Neil S J.....	9,246		Nordh C.....	26,943	299	Olsen M J.....	6,937	
Neil T O.....	35,548		Nordhoff C.....	18,883		Olsen E W.....	21,535	25
Nelin R G.....	21,435		Nordli B.....	11,478		Olsen J.....	2,719	
Nelkenbrecher L M.....	8,792		Nordlund E E.....	22,152		Olson M C.....	10,478	
Nelles M.....	11,955		Nordquist F M.....	16,826	262	Olson M D.....	29,020	
Nelson C B.....	17,985		Norman B R.....	29,637	81	Olson M E.....	27,843	
Nelson G E.....	22,371		Norman F.....	16,608		Olson P E.....	18,022	
Nelson G J.....	29,768		Norman V J.....	26,269	54	Olson P M.....	14,042	
Nelson G L.....	10,425	844	Normey M I.....	27,276	828	Olstead M.....	2,056	54
Nelson J D.....	7,495		Norsed V M.....	17,889		Olynyk J.....	17,981	
Nelson K.....	28,100		Norton I.....	18,892		Olyslager G.....	18,342	765
Nelson R.....	21,329		Norton P A.....	688		Omeland G M.....	22,096	15
Nelson R M.....	22,197		Norton W E.....	31,470	1,304	Omura S K.....	30,751	1,499
Nelson S A.....	8,507		Noso J.....	21,092		Onischuk F I.....	18,567	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Ooi I L.....	19,976		Pure M A.....	16,737		Pecenka F P.....	34,504	223
Ooi T L C.....	30,316		Pure S M.....	1,443		Peck S H S.....	67,556	2,862
Oorebeek D.....	27,915	1,897	Parenteau L.....	24,398	40	Peddlesden J.....	17,789	
Opina T.....	24,826		Parenteau R G.....	17,140		Peddlesden K A.....	18,741	
Opitz K.....	27,179		Parhar K.....	3,262	6	Pedersen J.....	18,416	
Orcherton R F.....	17,427		Parhar K.....	4,403		Pedersen J E.....	28,902	68
Organ J L.....	4,125		Parh A J.....	31,201		Pedersen L.....	17,760	
Orick R S.....	26,796		Parh S S S.....	21,460		Pedersen L M.....	20,649	
Orlesky D.....	23,005		Parke B B.....	4,156	154	Pedersen P.....	19,323	
Orloski B M.....	18,984		Parke G.....	24,184	112	Pederson D A.....	20,755	
Ormond M A.....	10,500	212	Parker C C.....	30,698	112	Pedlar M C.....	5,289	
Orr G I.....	31,592	21	Parker D E.....	30,637	154	Peelies E P.....	28,846	20
Orr R.....	17,978		Parker D H.....	19,406		Peel A H.....	25,390	
Orrick R.....	28,494	2,259	Parker D M.....	18,274		Peel G.....	28,302	
Orrrock M G.....	22,676	316	Parker E G.....	18,388	274	Peiser H J.....	13,558	
Ortner L J.....	18,451		Parker M E.....	18,099		Pekrul M E.....	18,109	
Osachuk L M.....	14,718		Parkin M L.....	14,314	125	Pelletier A.....	11,423	792
Osaka B A.....	27,610	2,204	Parkinson B G.....	17,890	733	Pelletier S.....	69	
Osborne D S.....	18,794		Parkinson E F.....	27,780	305	Pellizzon M A.....	10,728	
Osborne E V.....	22,683	1,103	Parkman P.....	6,485	352	Peloquin J.....	21,988	
Osmond S J.....	27,619		Parks P.....	5,214		Pender J D.....	24,795	72
Oselton L.....	17,577		Parkyn E J.....	17,674		Pendry J.....	30,712	
Oster J.....	2,770		Parkyn G.....	18,060	1,406	Pendry J S.....	28,343	
Ostman S.....	18,656		Parkyn J H.....	40,801	1,211	Penfold A A.....	17,789	
Ostrom E A.....	24,485		Parlevliet R M I.....	18,407		Peniak V A.....	16,893	
Otten B M.....	17,809		Parry D E.....	18,602		Penner G W.....	37,102	1,325
Ottenbreit A A.....	18,671		Parry D W.....	1,309		Penner L.....	9,477	
Ottenstrom K.....	15,200		Parry E V.....	3,311		Penner L.....	3,352	
Ouimet G A.....	6,422		Parry G W.....	34,397		Penner V M.....	2,445	
Ouston D E.....	38,561	8,093	Parloe T D.....	34,853		Penny R A.....	20,008	
Out K G.....	29,307	540	Parsons A.....	26,258	1,776	Pennykid S E.....	9,082	399
Outerbridge K.....	22,236	590	Parsons D A.....	14,198		Penrose M L.....	26,663	
Ovans B R.....	16,631		Parsons D A.....	11,520		Pepper L M.....	18,422	4,388
Overland H A.....	20,221		Parsons M.....	17,124		Percival L R.....	26,066	
Owen-Jones M C.....	25,210		Parsons M L.....	28,146	1,919	Percival L R.....	10,888	
Owen D B.....	27,448	184	Partridge L.....	30,657	164	Percy J A.....	7,569	
Owen M F.....	22,000	1,016	Pasqualetto D M.....	11,705		Perera L.....	28,551	
Owen P E.....	18,274		Passen C.....	16,233		Perera A I.....	26,918	
Owens F O.....	30,763		Passey I L.....	33,376		Perera N J.....	25,219	
Owens M M.....	7,591		Pastorek A J.....	18,624		Perkins A L.....	4,087	
Owens M M.....	19,080		Pastorek B J.....	27,851		Perkins D D.....	1,241	
Owens M S.....	18,015		Pastorek L.....	31,113		Perkovic M.....	18,177	
Oxendale D C.....	15,830		Pastorek W V.....	35,774	42	Perreault D C.....	20,927	
Oxholm S.....	8,301		Patenaude W T.....	20,099		Perreault D L.....	30,169	
Oxnard G.....	4,899		Paterson B L.....	28,826	288	Perreault S C.....	15,931	
Ozeer B.....	313		Paterson D E.....	18,304		Perreault S C.....	33,434	988
Ozeer S H.....	32,475	1,797	Paterson J.....	19,248		Perrin R.....	27,424	
Paakkonen L I.....	16,477	294	Paterson J L.....	6,107		Perry A.....	6,152	
Paal M H.....	1,477		Paterson S M.....	18,257		Perry B J.....	17,701	
Paavilainen J E.....	33,436	1,593	Paton L E.....	13,260		Perry J E.....	28,034	
Paavilainen Y J G.....	23,154	470	Paton M S.....	18,070		Perry J A.....	1,606	
Paccagnella A.....	21,502		Patrauchuk D A.....	23,898		Perry K D.....	27,864	
Pace V M.....	18,250		Pattem H H.....	20,377		Perry M I M.....	20,446	
Pacheco I B.....	21,735		Patterson C A.....	27,685		Perry R S.....	26,120	442
Pack L A.....	22,176		Patterson C E.....	16,131		Perry V F.....	18,279	
Padden M J.....	36,012		Patterson D.....	5,023		Perry W J.....	24,399	1,117
Padula R.....	15,379		Patterson D R.....	34,536		Perringer A M.....	20,677	
Pactkau M.....	11,435		Patterson E C.....	29,439		Perron E W.....	18,225	
Paikovic M.....	16,040		Patterson G E.....	26,061	476	Perron P D.....	18,232	
Pagan R T.....	22,008		Patterson K.....	3,232		Perron S L.....	28,565	1,628
Page A D.....	21,418		Patterson K E.....	28,475	68	Perich N M.....	27,846	
Page H.....	18,680		Patterson M E.....	7,968		Pesce D A.....	9,504	
Page J L.....	21,751		Patterson P.....	20,391		Pesek M F.....	20,427	
Page P A.....	22,173		Pattison D B.....	31,050	396	Pesht A K.....	929	
Pahl A R.....	22,628		Patton A M.....	15,470	326	Pesht C.....	17,595	433
Paine B J.....	19,250	47	Pattullo H A.....	12,264	1,518	Petch L M.....	31,710	
Paine D L.....	19,000		Paul K E.....	32,553	906	Peter B M.....	32,708	
Paine L G.....	18,866		Paul M J.....	14,117	561	Peter J S.....	5,721	
Paisley E M.....	22,100	6	Paul V R.....	18,596		Peters H.....	30,657	496
Paisley E T J.....	21,775		Paulraj A L.....	32,362		Peters J.....	21,098	
Palandar R N.....	20,020		Paulraj L.....	20,738		Peters R G.....	20,638	
Pallai M E.....	1,130		Paulse E R.....	27,572		Peters R J.....	5,726	
Pallan P.....	51,025	615	Paulse M R.....	17,968		Peters R J.....	20,698	
Pallan S.....	19,047		Paulson S.....	30,005	1,286	Peters T K.....	33,420	916
Pallett J H.....	28,875	1,091	Pauwels S J.....	16,680		Peterson W G.....	10,318	
Palmer E.....	18,362	811	Pavao V R.....	21,055		Peterson E L.....	5,270	
Palmer K.....	15,978		Pavlik M.....	17,765		Peterson I V.....	4,002	
Palmer K G.....	31,113	729	Pawlovich N L.....	31,800	346	Peterson J R.....	26,575	1,101
Palmer L A.....	18,608	68	Pawson D.....	1,457		Peterson R J T.....	38,300	454
Palmer M G.....	13,113		Payette M A.....	2,178		Petri R A.....	29,354	
Palmer P C.....	31,592	357	Payment D J.....	18,266		Petrie A E.....	18,712	
Palmer S L.....	16,196		Payne B A.....	28,259		Petrie M K.....	18,230	
Pamph B J.....	19,541	9	Payne L E.....	12,547		Pew D R.....	9,247	455
Pamph G.....	22,165	732	Pazniuk K J W.....	14,325		Plister H E M.....	25,020	
Pan G.....	18,085		Peace J A.....	26,348		Pluaguth T H.....	19,885	
Panchmatia S.....	19,489		Peace L.....	16,383		Phelan C E.....	20,310	
Pang S.....	16,446		Pearcock B A.....	16,540		Phelan W G.....	32,014	
Pang S A.....	23,860		Peaker K.....	12,374	550	Phillips R.....	2,272	
Pank S.....	19,781		Pease I D.....	15,138	1,518	Phillips J J.....	32,359	
Pannell J L.....	25,619		Pease D D.....	16,806		Phillips C.....	14,689	316
Pannu J S.....	26,024	2,342	Pearson C F.....	19,331		Phillips G C.....	14,177	1,177
Pantelios Y M.....	19,616		Pearson E M.....	21,455		Phillips H F.....	31,113	
Pantjoja R M.....	28,820		Pearson E O.....	19,803	975	Phillips J.....	5,273	
Papaja D.....	19,902	219	Pearson J.....	18,299		Phillips J M.....	44,099	922
Papette G M.....	17,245		Pearson K M.....	31,710	710	Phillips K J.....	8,769	992
Pardalis E.....	19,080		Pearson M O.....	17,757		Phillips K W.....	25,072	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Phillips L.	21,023		Porter D. A.	12,257		Quaedvlieg J.	8,769	916
Phillips L. H.	17,295		Porter K. G.	18,116		Quashie A.	20,361	
Phillips M. T.	18,170		Porter N. F.	27,366		Queenneville D. J.	174	7
Phillips P. E.	18,409		Porterfield R. R.	18,577		Quessel G.	17,971	
Phillips S.	12,090		Posnikoff S. E.	30,673	124	Quinn B.	17,860	
Phillips V. D.	44,493	2,158	Postill J. D.	235		Quinn J. C.	31,710	1,980
Phillips J.	29,470		Postma D.	17,544		Quint S. A.	18,801	33
Philip R. B.	27,143		Postma P.	27,710		Quintrell W. P.	24,612	
Phippen D. M.	19,072		Postuk E. J.	4,583		Quiring D. B.	4,488	
Piaggio K. J.	33,958	3,333	Potesta M.	11,012	931	Quiring D. Q.	292	
Piche M.	18,274		Potter E.	18,297		Quiring E.	18,640	
Pichurski E.	14,584	61	Potter N. L.	25,920	2,288	Quiring M.	34,614	2,517
Pickrell I. M.	18,113	14	Potts S. J.	8,974	466	Quirk E. M.	4,099	313
Pickering B.	4,075	7	Potts W. C.	26,715	148	Quist B. M.	7,530	
Pickles M. J.	18,550		Poulsen M.	18,791	371	Rabang D.	1,736	
Pickup J.	12,551		Pounder C. J.	11,781	47	Rabiah J.	6,810	63
Pieschok N.	22,611		Powell J.	16,846		Rabuka L. I.	28,943	1,183
Pielak K. L.	17,432		Powell J. L.	575		Race P.	28,716	
Pierce C. N.	19,020		Powell L.	29,458		Race S. L.	19,646	
Pierce J.	8,570		Power B. N.	20,356	15	Racine L.	10,113	
Pierce J. E.	21,830		Power H.	2,696		Radermacher M.	21,460	126
Pierce K. L. F.	3,632		Powley W. E.	32,627	915	Radke A. E.	22,510	9
Pierce K. M.	15,029	470	Poworoznyk L. D.	24,985		Radu S.	10,353	
Pierce M. A.	17,996		Pozdnekoff M.	10,272		Rae J. B.	28,331	68
Pifiefer K. J.	20,931		Prakash D.	20,115		Rae L. I.	33,436	1,844
Pigott P. M.	27,929	1,942	Prance M. M.	24,722		Rafuse A. W.	20,100	
Pir H.	28,952		Pranzl B.	6,146		Rafuse E. F.	27,627	
Piller A. N.	18,767		Pranzl J.	17,701		Raglan C.	17,036	
Piller F.	21,669		Prasad G. W.	20,698		Rahim T.	22,205	
Pimentel M. A.	14,549		Prasad P. D.	20,702		Rahn L. D.	2,717	
Pimlott B. K.	16,592		Pratt A. L.	20,572		Rahjten P. A.	25,180	955
Pinch D.	2,689		Pratt K. R.	5,200		Rai B. K.	21,116	
Pinch M. A.	20,403		Preboy J. P.	29,884		Rai K.	19,791	
Pinhey C.	32,456	835	Preena F. S.	29,680		Rai R. K.	20,000	
Pinkerton J. A.	18,093		Preena R. N.	20,428		Railton E. H.	9,868	
Pipe G. D.	80		Prentice N. D. J.	25,677		Raine M.	20,353	
Pipe J. T.	17,583		Presbury M. B.	6,192	29	Rainey C. A.	42,749	334
Piper D. A.	14,196		Prescott L. M.	15,926		Rainville M. L.	11,441	
Pirie A. B.	17,217	445	Preslie C. M.	7,961	1,746	Ralfs R. B. H.	49,421	1,983
Pirie D. J.	25,050	663	Preston D.	28,988		Ralph I.	25,762	24
Pirie H. J.	16,812	516	Preston E. J.	17,831		Ralph T.	29,458	
Pirie T. W.	29,986		Preston H. S.	22,225		Ram A.	19,989	
Piters M.	19,773		Preston T. H.	26,021	965	Ramdharee G. M.	20,490	
Pitfield P. M.	19,368		Prette S. G.	23,268		Ramdharee N. P.	27,625	
Pitfield W. D.	21,398		Pretty J. L.	21,341	1,696	Ramjasingh D.	6,124	
Pitkanen A. W.	19,956		Prewett I. C.	26,152	1,145	Ramji M. N.	19,580	
Pittao L. M.	2,063		Price C. B.	23,601	2,403	Rampling P.	10,664	
Pizzoloni N. E.	17,300		Price D. L.	3,470	28	Ramsay C.	18,136	
Plamondon A. M.	17,300	105	Price J.	17,953		Ramsay E. J.	8,233	
Plator C. E.	14,415		Price J. D.	18,299		Ramsay P.	15,214	
Plaxton B. E.	18,032		Price M.	240		Ramsden L. M.	3,297	
Plesko S. M.	16,430	1,104	Price R. W.	21,864		Ramsell E. E.	17,210	228
Plessis J. J. P. P.	2,959		Price U.	32,715		Ramsey B. N.	13,003	
Plett C. C.	20,773		Pridmore L. J.	11,846		Ramsey J. R.	18,866	
Pletz B. A.	19,132	661	Prime F. M.	66,423		Ramshaw B.	22,565	243
Pleym H.	27,780		Primmer W. D.	19,429		Ramsie M. J.	25,817	
Plouffe H. D.	27,448	318	Pringle P.	16,386		Ramstad M. S.	871	
Plumridge A.	14,943	84	Prior D.	17,789		Ramzan K. S.	20,570	
Poock G. I.	27,745		Prior G. W.	21,559		Ranches C. Q.	20,276	
Podially M.	10,340		Prior K.	15,782		Rand B. R.	19,124	
Pohl V. J.	12,837		Pritchard G.	5,285		Randle P. C.	19,453	245
Pointer C. D.	16,924		Proctor E.	37,059	2,029	Ranger R. L.	10,100	
Poirier L. J.	31,113	1,636	Proctor G.	1,098		Rangi S. S.	20,177	
Poisson S.	9,188		Proctor M. A.	19,577	1,886	Rankin J. M.	31,113	863
Poiras P.	7,538		Proctor V. E.	6,328		Rankin J. L.	16,326	
Pojdaeff D.	34,768	3,698	Procyshyn B. A.	6,449		Ransom M. W. H.	9,589	81
Pole L.	20,264		Prokopetz K.	4,033	1,083	Ranta J. A.	3,022	
Pollard C.	2,378		Pronk I.	8,864		Rania L.	16,631	
Pollard C. R.	18,837		Propp S. L.	18,285		Rapp L.	2,790	
Pollard E.	10,265		Proudfoot D.	20,925		Rashleigh N. B.	2,415	
Pollack C. A.	16,122		Proudfoot D.	30,673	1,295	Rask M. E.	22,208	
Pollack M. V.	17,789		Proudfoot M. M.	10,896	42	Ratcliffe M. D.	17,997	
Polovic A. E.	19,519		Proudman B. C.	18,606		Ratcliffe N. L.	20,306	254
Polowyk M.	31,484	14	Prowse J. E.	27,137		Rath S. A.	19,390	
Polson L. E.	19,051		Pruner A.	16,528		Ratsoy E.	18,276	
Pomeroy B. J.	840		Prusko J.	1,726	70	Rattan J.	18,524	
Pommer V.	17,548		Prystay S.	5,246		Rattray M.	17,578	
Pond M. J.	28,408		Ptolemy B. L.	15,569		Ratzliff R. C.	15,575	329
Ponic D. P.	8,117	21	Pugh B.	15,326		Rawn R. M.	14,367	257
Ponsart B.	16,503		Pugh W. B.	7,169	375	Rattio C. A.	23,926	35
Ponsford P.	6,647		Pulay E.	16,586		Rawlins M. M.	18,774	
Poole C. L.	17,639		Pulfer R.	6,963		Ray J. E.	23,694	1,826
Poole C. M. J.	22,019		Pulham B. R.	2,205		Rayner P.	18,299	
Poole M. K.	17,424		Pulice A.	19,709		Rayner V. L.	19,545	
Poole R. E.	43,813	620	Pullen P. M.	39,302	1,373	Read C. G.	803	
Poon A.	20,657		Puls D. M.	17,694		Read D. G.	37,575	1,763
Poon R.	16,568		Puls N. P.	19,418		Reano D. J.	36,468	197
Popadynetz W. A.	9,277		Pulver M. H.	20,408		Rebikowich M. N.	31,308	493
Pope A. E.	44,100		Pump J.	4,752		Recker S. E.	211	152
Pope M. D.	31,110	348	Purdy S. J.	2,497	215	Reddington K. C.	7,042	
Popham L. J.	31,710	73	Purdy P. J.	17,789		Reddy G.	18,492	
Poquiz C. T.	27,560		Purwal G. K.	18,656		Reddy S.	12,252	
Poquiz P. F.	27,964		Purwill B.	18,683	191	Redecopp C. E.	18,162	
Porcher J. R.	28,457	986	Purtill T. M.	2,006		Redford J. W.	30,477	519
Porello B.	18,299		Putman J. E.	37,184		Redick F. A.	10,687	
Porello E.	20,124		Pyne M. P.	31,426	852			
Porteous S.	5,113	59	Pynn P. A.	16,131				

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Redies G A	138		Ricks J M	50,627		Roga J S	19,574	
Redmond L I	33,253		Rickwood M R	20,368		Rogers A G	11,424	
Redmond M I	14,880		Riddell I M	31,113	831	Rogers B A	32,252	105
Redwick R M	7,812		Riddler P	20,732		Rogers D F	18,731	
Reece G W	32,767	21	Rideout A	26,024	59	Rogers D L	21,194	
Reeche K L	5,506		Rideout J W	26,120		Rogers E	27,913	129
Reed D E	19,568		Ridings J	17,489	14	Rogers J H	21,335	
Reed K	15,873	1,755	Ridley H M	11,114		Rogers L B	6,062	
Reede S E	18,258	1,415	Riediger I M	7,622		Rogers M R	17,749	
Reems J F	25,118		Riel N E E	15,284		Rogers S L	31,592	216
Rees S J	17,795		Ries R	18,306	117	Rogers W C	3,913	
Reeve J	19,722		Rigby H F	1,344		Rogers W E	26,024	77
Regan E	16,405	371	Rigg M	27,929	784	Rogers W F	25,699	
Regheir A	18,408		Riggins H M	14,152	1,165	Rohan H J	31,113	2,116
Regier B	12,778		Riggins K D	964		Rolls B A	31,592	1,506
Regnier D A	31,413		Rigler D J	8,846	150	Rolls F	17,681	
Rehr M	1,666		Rigler V L	9,798		Romain W A	34,468	109
Rehill J M	17,789	88	Rigsby Y M	15,092	30	Romanchuk D	18,682	
Reichert G M	21,935		Rimmer H	18,851		Romanuk J A	18,119	
Reicker H C	18,170		Riner D	20,489		Romas M	12,517	
Reid A	18,251		Rintala V L	18,299		Romell J V	21,703	535
Reid D C	19,823		Rintoul A R	4,307		Rompf W	32,221	
Reid D E	32,252	1,341	Ripley G L	31,592	23	Rondestvedt G	4,187	
Reid E B	32,759		Rissone S L	28,135		Rondow D M	18,201	
Reid H T	24,213		Ritchie D P	30,639		Rooney S	18,277	
Reid J L	17,789		Ritchie E K	6,098	175	Rooney T	29,868	
Reid M J	27,828		Ritchie L S	26,438		Rose A H	20,109	
Reid M K	10,507	191	Rivas A C	1,298		Rose B P	17,106	
Reid V J	21,288		Rivera N S	25,002		Rose E K	4,473	
Reimer H L	11,503	1,012	Roach D L	17,131		Rose J A P	30,011	
Reimer J L	11,503	9	Roark T D	30,552	2,256	Rosebrough D	16,598	
Reimer L	20,658		Robb E S	18,628		Rosenbluth A	31,710	443
Reineberg B	9,182		Robb M F	18,828		Rosequist G	28,475	80
Reinhold R	4,667		Robbins B M	28,918		Rosiek S	19,948	
Reinke R	19,106		Robbins D L	28,334		Rosner T	17,831	
Reiter F A	17,534		Robbins L	28,361	122	Ross A F	75,391	2,359
Reiter M	19,086	1,130	Robbins M	19,090		Ross A L	28,125	
Reith D	17,601		Robbins P M	17,330		Ross B	13,467	143
Rekh A	20,420		Robbins W L	16,144		Ross C	32,322	
Relph W	3,108		Robe J L	16,608		Ross E	30,911	539
Reman M S	18,256		Robert R A	5,588	42	Ross E J	9,046	
Remedios V V	16,017		Roberts A J	6,491		Ross J I	7,025	
Rempel D	19,422		Roberts C R	11,978		Ross J P	24,156	28
Rempel R	16,631	392	Roberts E	19,109		Ross J T	21,228	
Rempel W B	5,246		Roberts J	2,830		Ross L A	20,580	
Remple J	17,779		Roberts J M	18,098		Ross L E	32,016	588
Remple S	61,622	5,922	Roberts P	8,004	126	Ross M	15,489	
Renaud R E	19,987		Roberts P	26,775		Ross M D	3,201	22
Rendle G A	45,278		Roberts P D	2,295		Ross P J	3,769	
Renfrew V M	18,177		Roberts R B	27,325		Ross R M	45,692	
Reniero M	18,236		Roberts R O	21,618		Ross S	299	
Rennie A M	17,894	27	Roberts S R	29,311		Ross S E	33,477	42
Rennie B A	22,766		Roberts W J	8,520		Ross S G	66,941	
Rennie B P	19,066		Robertshaw J Y	13,848		Ross S M	1,055	
Rennie D C	4,521		Robertshaw J Y	10,778	731	Ross S H	28,894	1,071
Renshaw B	4,741		Robertson A C	10,778		Roth C H	18,185	
Renwick S J	18,299		Robertson B	1,830		Roth R W	10,939	
Renwick W S	16,131		Robertson C A	9,476		Rothenberg R G	31,887	
Repard A	19,564		Robertson D R	42,563	2,129	Rottluff J A L	21,019	56
Restrick M	20,600		Robertson G	18,299		Rotz H A	17,668	
Reumkens D	15,555		Robertson G H	34,145	1,569	Rough G W	25,817	
Revo L	10,584		Robertson K	19,036		Round C A	3,366	
Reyes D C	20,202		Robertson L S	31,113	1,833	Round C A	40	
Reyes S E	12,187		Robertson P	27,448		Routley M P	31,113	
Reynard D A	18,997		Robertson P G	30,611		Routley P L	15,889	6
Reynaud S J	15,820	428	Robertson P	14,787	372	Rowan L	25,803	690
Reynen S	18,923		Robertson P L	4,966		Rowe H L	17,534	
Reynolds J	18,157		Robertson T W	7,029		Rowe J F	36,304	244
Reynolds J M	31,592		Robey N J	16,248		Rowe S A	20,470	
Reynolds P J	75,815	1,618	Robichaud H R	4,367	558	Rowland M H	11,432	
Rhodes D E	28,988		Robinson D M	30,711		Rowland S D	18,582	158
Rhodes D J	17,692		Robinson H	18,322		Rowlett G A	31,592	1,464
Ricci E G	14,119		Robinson J K	20,390		Roy G J L	34,214	1,146
Rice G A	26,024	869	Robinson J P	19,192		Roy M	6,432	262
Rice M J	18,187	1,178	Robinson J M	4,266	47	Roy M F N	27,811	243
Rich B	17,787		Robinson K J	31,710	77	Roy P M P	3,176	
Richard D L	15,763		Robinson L	17,894		Roy R Y	26,908	4
Richard P	17,372		Robinson M A	21,635		Roy S J	15,600	
Richards B J	19,775	217	Robinson N A	1,539		Roy W C	2,436	
Richards G E A	16,878		Robinson N M	13,898		Royal P C	18,221	
Richards G J	27,541	767	Robinson R	27,771		Rudy D A	28,475	1,208
Richards H M	78,161	6,803	Robinson R M	27,548		Ruemke A	18,500	
Richards K D	2,487		Robinson S	18,609		Ruffell D I	20,123	1,179
Richards V A J	33,379	1,160	Robinson S E	18,199	28	Ruggien K	28,734	
Richardsen C W M	20,550		Robinson V P	19,518		Ruigrok J	18,772	
Richardsen D	25,898	1,699	Roblin Y F	15,869		Runganaikalo B	32,420	
Richardsen D P	24,139		Robson F	20,361		Runganaikalo J	9,516	
Richardsen E J	21,763	735	Robson W J	29,009		Runghen R	27,754	
Richardsen J A	43,117	4,605	Roch C G	3,449		Runghen V	30,379	4
Richardsen K	17,718		Roche G P	22,483		Runka C	28,475	82
Richardsen P	3,065		Rockett F R	21,246	178	Rusch L J	28,846	1,454
Richardsen R J	19,972		Rodford M L	20,126	9	Ruschke A	18,747	
Richardsen V K	18,584		Rodowski M C	18,806		Rush J M	37,388	336
Riches R	1,066		Rodrigue D E	8,036		Rushworth D M	37,202	4,107
Richter L D	16,819	1,779	Rodrigues A A	17,972		Rusk P E	18,177	
Richter W	2,853		Rodrigues C	4,016	28	Rusnak M	37,851	
Rickets C	17,762		Roebling R	8,906	314	Russell B	25,173	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Russell C E	12,860		Santos J R	20,980		Schutz A	28,411	
Russell D G	3,040		Santos M H	6,243		Schuurman J C	4,151	
Russell D R	19,164	234	Santucci F	24,194	2,171	Schwab B	30,648	463
Russell D V	27,382		Saparamadu W G D	33,393		Schwartzenhauer W	41,161	687
Russell E J	21,597		Sapriken K R	33,515	1,334	Schwartzentruber A	39,922	46
Russell E T	2,306		Saralegui L	30,101		Scott C R	18,311	
Russell J	17,789	327	Sargeant B C	28,911		Scott D A	18,274	
Russell J S	53,299	2,228	Sargeant P J	28,069		Scott D R	19,109	
Russell M	16,629		Sargent D	32,173	1,395	Scott E A	17,384	
Russell M J	15,173		Sarradet J	4,536		Scott G K	29,366	
Russell N K	6,906	324	Sartorio M L	19,101		Scott H	29,967	656
Russell P G	14,224	399	Sass M	5,734	133	Scott I E	13,365	
Russell R W	25,287	3,000	Sat Y Y D	29,067		Scott J	20,782	
Russell S J	16,054		Sato J	5,437	208	Scott P	3,083	
Russell S M	17,663		Satsevič O	24,928	16	Scott P M	11,465	54
Russell T E	20,742		Saugstad J D	4,120		Scott R L	29,494	
Russell W	25,693	484	Saunders M J	26,006	791	Scott T G	18,624	
Rust B	327		Saunders S E	38,723		Scott V J	12,481	
Rust J H	17,961		Saunders S S	17,649		Scott W A	24,334	
Rustia B L	10,818		Saunders T	15,788		Scott W S	14,592	
Rutherford J S	20,422		Saunders V A	16,361		Seale F	9,286	
Rutherford O E	28,696		Sauve J B	2,347		Searle B D	1,251	
Rutherford R D	20,024		Sauve M	186		Searls N	17,791	
Rutledge S A	19,710	12	Sauve A M	14,728		Sebastiano M A	3,696	
Rutzebeck R	24,740		Savage B	29,320	463	Secord W R	32,144	
Ryan B	16,028		Savage E M	18,378		See R	5,383	
Ryan C E	78,655	149	Savage P M	1,606	6	Seed D	31,231	2,385
Ryan D J	18,995		Savage P A	23,376	1,121	Seepersad M	18,003	
Ryan H A	32,459	138	Savage T M	19,878	792	Seepersad P B	26,912	
Ryan J	2,545		Savinkoff F W	20,502		Segare J M	20,099	1,789
Ryan M A	20,197	187	Savoie M R	14,788	81	Seges E H	29,369	
Ryan T C	19,946		Savoie T M	32,378		Segu C	18,706	
Ryan T D	28,897		Sawchenko C A	18,304		Segun R M	16,095	
Rychkun M E P	26,783		Sawracki E A	30,633	238	Sehmi N S	42,475	3,443
Ryder A C	27,850	1,160	Sawyer S	6,588		Sehmi S	17,767	346
Ryder G P	22,676		Sayce A E	3,717		Seidel N J	14,348	
Rylan E B	20,462		Sayce S M	28,265	1,520	Seignoret E D	27,602	
Ryman D	6,913	258	Sayer A J	19,265	15	Seigo J M	24,076	
Ryniak I L	18,182	70	Scales P S	29,842		Seller A	8,915	
Ryshak D V	3,971		Scaletta G	28,981	1,751	Selhor S K	26,582	
Ryshak E E	27,978		Schaeffer E P	21,994		Sela C	27,426	
Rzepa J C	28,299	1,098	Schaffhauser J M	15,359	140	Seliski L J	31,113	962
Saari K R	19,068		Schallock L M	18,299		Sellers W J	31,592	1,447
Saari M	18,356		Scheck D P	19,982		Seltennich R R	30,845	1,957
Saboe W	20,916		Scheel J	22,028		Selvaraja K	27,700	
Sabourin P K	21,777		Scheetz L L	21,310		Selwood W E	36,847	
Sacho T	20,132		Scheitel S A	13,153	867	Semancik B	17,236	
Sackville D A	24,793		Schell V S A	17,801	1,276	Sendall L R M	17,767	
Sadar M R	28,475		Schellenberg C	1,856		Senecal M	15,078	
Sadler J	2,762		Schellenberg L J	16,857		Senger C	10,307	
Sadler R J	21,090		Schellenberg R	12,817	1,171	Senger F F	34,916	650
Sagen A	18,222		Schellens H J M	2,706	327	Sensarnie D A	18,003	
Sahib R	20,071		Schemenauer D	5,862		Senum S	33,070	1,203
Saint John A	19,564		Scheuerman M L	504		Sepke B A	18,848	
Sakakibara F	10,929	918	Schick R E	32,252	1,679	Sepke D S	19,565	
Saladin E	27,677		Schiffers S A	20,701		Serack C G	4,016	
Salaver L E	14,381		Schillinger M	19,849		Seraglia M	48,599	
Salazar E J	27,424	607	Schindell L L	9,333		Sereduk I A	9,903	563
Sali B L	7,779		Schlagintweit K	4,562	19	Serrano A C	20,462	
Salim H	20,036		Schlyechter Y	18,240		Serrano M	20,571	
Salisbury D M	29,107	2,084	Schmidt A	13,802		Serrano M	19,291	
Sall B	2,765		Schmidt E	8,238	98	Service L B	17,789	
Sall G K	17,387		Schmidt E	7,137		Setter L M E	17,961	451
Sall S	16,409		Schmidt J A	6,384		Setterholt S E	17,867	
Salmon B A	8,642	7	Schmidt K E	13,404		Setzer L	34,026	
Salonen J	2,198		Schmidt L M	18,299		Sevick D	4,051	
Salter D E	17,329		Schmidt O A	22,325	1,398	Seville B	10,666	
Salvador D	17,387		Schmidt W	18,063		Seville G H	8,310	
Samalack F L	18,194		Schmitz L R	21,614		Seville J C	21,410	
Sammon M T	19,027	164	Schneider C	5,403		Seward T L	38,333	
Samosinski L M	20,649	2,561	Schneider D O	79,906	4,470	Sewell A E	29,550	
Sampson G M	17,116		Schneider J M	16,069	1,632	Sewell A G	4,792	
Sampson M	24,498		Schneider N J	12,421	2,855	Sewell P R	6,478	
Sampsonoff K	2,989	75	Schnell B R	10,878		Shafer L	18,412	
Sanassy S	29,470		Schnurr F J	28,636	3,527	Shahem M	4,545	
Sanchez E	22,053		Schoeler K	2,681		Shaikh K	16,097	
Sand H M	18,940		Schoenfeld H F P	21,360		Shalique S	523	
Sander G M	26,310		Scholz I	14,817	21	Shalman D C	46,208	765
Sanders C	27,291		Schon M	19,025	176	Sham L	28,163	
Sanders D	3,885		Schoor L	2,881	119	Sham Y S	28,763	
Sanderson K P	19,156		Schotts P J	13,060		Shames P L	31,262	1,603
Sandhu P K	12,064		Schouten J	27,680		Shand J E	27,486	1,145
Sandiford	29,562		Schramm C	29,405	433	Shandler H T	17,975	
Sandilan A	27,687		Schreibels B C	17,757		Shanks J A	30,453	724
Sandnes A	9,460	49	Schreiner H	4,163	154	Shannon J S	26,940	1,057
Sands J R	25,731		Schretlen K E	8,703		Shapira A E	24,175	
Sandwith D	18,173		Schroeder A E	7,096		Sharer J W	28,537	28
Sandwith S D	18,403		Schubert G H	6,722		Sharma A	13,738	
Sanfilippo J	17,870		Schuch P F	17,980		Sharma D D	11,085	
Sanford W	19,831	51	Schuler U B	31,592	22	Sharma V C	8,506	
Sangster D P	19,662		Schultz C	12,010		Sharp C A	10,288	
Sankey B	21,283		Schultz G E	19,248	259	Sharpe D S	19,431	212
Santillan R R	20,821		Schumaker L	16,824		Sharpe D W	22,446	599
Santini K Y	17,299		Schumann J H	16,600		Sharpe J	9,955	
			Schump D	30,393	21	Shaske M A	18,299	
			Schut H W	8,856		Shasko A I	21,759	
			Schuttinga C J	19,335		Shave L E	18,226	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Shaw-McLaren P.	4,786		Sinclair P.M.	33,436	1,715	Smith J.H.	78,511	3,498
Shaw B.L.	17,789		Sinclair R.	20,189		Smith J.K.	12,683	
Shaw C.	35,892		Sinclair R.D.	18,046		Smith J.L.	19,026	193
Shaw D.B.	24,262		Sing B.M.	18,247	5	Smith J.M.	19,157	
Shaw D.J.	11,339		Singbeil K.H.	18,583		Smith J.M.M.	44,879	536
Shaw E.M.	22,178	63	Singh D.M.	20,729	111	Smith J.R.	21,497	
Shaw F.J.	18,274		Singh P.W.	17,938		Smith K.R.	8,203	
Shaw H.M.	19,490		Singh R.	20,011		Smith L.	17,448	
Shaw M.J.	17,495		Sinke A.M.	16,876		Smith L.	17,583	
Shaw M.A.	16,221	1,285	Sinke A.S.	15,835		Smith L.	137	
Shaw P.	31,050	259	Sinnen K.L.	31,892		Smith L.M.	23,416	
Shea M.K.	17,757	78	Sinnen M.S.	31,413		Smith M.	15,777	
Shearer K.A.	46		Sioui A.	19,985	18	Smith M.J.	22,967	23
Sheeley J.K.	21,552	1,070	Sisney D.M.	9,140		Smith M.J.	24,189	
Sheers D.	4,833		Sisson J.A.	28,461		Smith M.M.	21,351	
Sheers I.B.	18,299		Sivertson L.	17,263		Smith M.M.	18,299	
Sheffield W.	18,265		Sivewright A.	33,455		Smith M.S.	6,804	
Sheldrake M.D.	12,488		Sivewright A.B.	27,921		Smith M.V.	29,302	
Shelford B.A.	13,638	1,192	Skaarvik P.L.	25,570		Smith M.V.	31,574	563
Shellard K.G.	25,903		Skaarup V.A.	31,802	1,301	Smith M.	5,101	1,057
Shelley N.G.	28,775	276	Skadsheim P.	899		Smith N.	17,408	
Shendruk S.	22,784	334	Skes J.	11,722	325	Smith N.B.	18,220	
Shepherd C.I.	17,486	348	Skellett M.F.	4,938		Smith N.D.	18,582	
Shepherd R.A.	18,226		Skelly D.R.	10,275		Smith N.D.	27,553	284
Sheppard K.M.	24,406		Skelton T.P.	20,450		Smith O.M.	2,620	
Sheppard L.	27,417	226	Skidmore T.	19,680	327	Smith P.F.	943	
Sheppard L.G.	6,566		Skinnick M.	18,299		Smith P.J.	30,031	
Sheppard M.T.	21,516		Skinner A.	9,76		Smith P.L.	258	
Sheridan G.	12,851		Skodiak W.C.	4,830		Smith P.M.	27,448	
Sheridan K.	20,740		Skopyk T.A.	3,083		Smith P.M.E.	11,324	1,485
Sheridan W.	18,936		Skulmoski A.L.	28,988	4,775	Smith P.H.	27,448	224
Sherrington K.	2,963		Sky R.M.	20,052		Smith R.A.	1,548	
Shewchuk S.E.	3,132	127	Slama A.	13,060		Smith R.C.	26,168	
Shewell H.L.	28,846	2,481	Slaney E.L.	24,401		Smith R.D.	21,455	
Shewfelt Y.R.	29,347		Slang A.J.	13,205		Smith R.E.	18,058	
Shields D.	16,001		Slater S.M.	31,113		Smith R.J.	18,189	
Shields J.M.	19,158	154	Slatten A.	9,226		Smith R.W.	19,706	
Shields V.F.	18,909		Slatten O.	27,664		Smith R.L.	27,853	112
Shill B.K.	34,554	63	Sleeve C.V.	18,308		Smith S.B.	31,371	
Shimomama M.H.	28,213		Slemko L.	15,941		Smith T.K.	20,253	
Shinto M.M.	28,968	135	Slevin B.	21,805		Smith V.G.	7,268	
Shipper J.C.	25,209		Slevin P.J.	11,362		Smook L.K.	31,980	2,471
Shirley R.L.	17,765		Slevin S.	33,961		Smuin M.	8,466	
Shobe A.	18,909		Slusarchuk P.	17,919		Smyth D.	13,705	
Sholzberg A.	14,122		Small D.A.	30,588		Smyth S.H.	18,209	
Shooter R.D.W.	13,181		Small E.R.	29,868		Snaychuk M.E.	5,286	
Shordec W.	29,614		Small G.W.	39,885		Snelling M.T.	27,317	
Shore A.B.	18,510		Small V.E.	20,877		Snelling M.J.	19,755	
Short L.	8,350		Smart B.J.	9,337		Snetsinger J.I.	27,929	1,349
Short P.J.	23,879	121	Smart C.L.	19,908		Snodgrass L.J.	19,324	13
Short R.J.	13,489		Smart G.	13,146	1,435	Snook B.J.	19,073	
Shorthouse D.	19,997		Smart J.	27,899	888	Snow L.	1,875	
Short C.A.	18,512	34	Smart L.J.	2,671		Snowden M.L.	18,239	
Shrimpion M.	23,767		Smart M.S.	17,556		Snyder J.A.	21,268	
Shroff R.M.	24,285	519	Smart M.R.	75,991	2,653	Snyder J.C.	31,710	4,527
Shuttleworth B.	20,592		Smart T.D.	13,036		Snyder P.J.	14,391	557
Siddons P.A.J.	6,486		Smart W.	27,248		Snyders H.	25,944	
Sidhu S.	20,922		Smeeton B.A.	18,111		So D.	19,547	
Sidhu S.S.	7,639		Smeekal D.	61,748		So J.	10,800	
Sully A.Y.	79,081		Smecher L.M.	27,015		Soberg C.M.	17,853	
Sudlar D.	5,284		Smith A.	15,064		Sobo R.	20,024	
Sidler M.	6,928		Smith A.J.	25,607		Sobolewski A.	22,278	219
Sidworth M.S.	31,592	1,530	Smith A.L.	6,970		Sobool H.C.	18,949	53
Sieg B.	7,900		Smith A.M.	28,475	69	Solberg S.	18,222	203
Siemens K.A.	9,052	2	Smith B.B.	19,542		Soles S.A.	18,474	
Siemens R.A.	5,194		Smith B.C.	18,857		Solk A.	32,767	97
Sigal M.	10,876	12	Smith B.D.	18,214		Solk M.A.	19,945	9
Sihota K.	19,905		Smith B.M.	12,004	218	Solomon G.C.	16,775	
Sillars L.	18,562		Smith C.	17,789	187	Solomon L.V.	17,500	
Silver M.R.	30,996		Smith C.	26,940	106	Solomon M.	18,271	
Silvester	7,316		Smith C.A.	18,227		Solstice V.I.	19,452	
Silvester S.L.	17,489		Smith C.J.	17,868		Sommer M.A.	24,310	1,796
Silzer S.J.	14,012		Smith C.W.	19,466		Sommerfeld S.E.	14,917	53
Simuhag B.H.	20,974		Smith D.	28,395	1,814	Sonley V.E.	23,895	93
Simmie E.M.	28,604	23	Smith D.	19,912		Sonmor R.	19,506	
Simmons J.	8,694	229	Smith D.J.	19,912		Sontowski E.	20,900	
Simms I.	17,610		Smith D.M.	19,899		Sontowski J.	18,256	
Simms S.M.	20,320	49	Smith D.U.	12,269	248	Sookun K.	19,239	
Simon I.J.	20,424		Smith E.	2,871		Sookun S.	29,216	
Simon R.M.R.	6,521		Smith E.	18,274		Soong M.I.	1,766	
Simpson C.J.	28,317	199	Smith E.	16,203		Sorboe V.	19,970	
Simpson D.F.	18,893		Smith E.	581	73	Sorenson D.L.	26,529	930
Simpson E.J.	28,862		Smith F.L.	17,723		Sorenson D.M.	31,113	2,815
Simpson G.	28,862	471	Smith G.	1,411		Sorin D.G.	28,988	
Simpson G.	41,033	1,682	Smith G.	26,024	14	Sortwell R.W.	24,309	407
Simpson L.	15,804		Smith G.C.	13,624		Sotkowsky J.M.	31,050	394
Simpson L.C.	18,628		Smith G.R.	37,287	3,130	Soukoreff E.	11,347	
Simpson M.	4,459	334	Smith H.	2,458		Soules D.M.	20,959	
Simpson P.	16,126		Smith H.E.	18,335		Sourissas L.	1,617	
Simpson T.	28,722		Smith H.E.	20,912	14	Southwell C.A.	27,970	
Simpson V.J.	18,173		Smith H.F.	19,506		Southwell M.E.	20,232	
Simpson V.P.	27,338		Smith J.	28,559		Sowinski P.	20,102	
Sims J.W.	19,967		Smith J.	18,537		Sowinski P.J.	27,733	
Simson S.G.	27,139	211	Smith J.	229		Spann M.	10,481	
Sinclair A.	12,236	667	Smith J.	8,308		Spidal A.J.	2,971	
Sinclair C.	22,173	1,437	Smith J.	21,752		Spanier T.J.	24,708	
Sinclair O.M.	61,423	759				Spanner C.M.	17,627	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Sparks R W	32,359	1,969	Stevenson J	15,637	649	Susin D L	11,383	
Sparrow R	18,375	85	Stevenson J L	17,650		Sussel B F	29,320	895
Spearing J C	20,471		Stevenson K W	18,293		Sutcliffe A	31,733	
Speelman H H	9,304	962	Stevenson M	21,847		Sutherland C	18,230	
Speers W D C	44,889	300	Stevenson M	21,314		Sutherland F E	24,159	
Speirs P E	11,996		Stevenson M	26,348		Sutherland J	24,915	
Spence B M	6,788		Stevenson M D	26,024	3,825	Sutherland L M	27,940	1,254
Spence G O	38,678	714	Stevenson M L	20,514		Sutherland L	15,900	1,224
Spence M	16,559		Stevenson R	28,604	85	Sutherland M T	17,945	47
Spencer B A	28,646	1,101	Stevenson S L	17,489		Sutherland W	29,059	
Spencer G L	29,940		Stevenson T	23,715	14	Suto M	11,227	
Sperling E A	25,362		Stevenson P M	31,592	1,075	Sutton K	9,572	
Spetch W H	19,776		Stewart-Patterson C	25,883		Sutton L K	3,607	
Spice E E	19,080		Stewart B H	15,820	450	Suwala D	34,001	2,690
Spicer S	18,700		Stewart C	7,892		Suzukovich H D	31,473	
Spiers M F	14,628	1,622	Stewart C A	21,191		Suzukovich R W	23,367	455
Spill K	2,736		Stewart C E	10,815	332	Swallow S	29,644	
Spilsbury L H	29,032	1,426	Stewart D M	20,941		Swan A M	17,944	
Spilsted L B	20,962		Stewart H W	18,461		Swan D G	18,464	
Spindel B L	28,988		Stewart I	10,629		Swan H	19,156	
Spindor V	31,113		Stewart I V	22,038		Swan L M	17,696	20
Spitert M P	22,610		Stewart J	6,831	1,900	Swanson C A	9,926	
Spizawka A M	21,055		Stewart L M S	12,534		Swanson D R	18,284	
Spoke M L	33,745	1,557	Stewart L J	879		Swanson F N	10,371	
Spowart S L	9,842	175	Stewart M G	19,515	1,262	Swanson K W	16,884	
Spragg P A	5,553	167	Stewart S R	28,228	1,716	Swanson M E	28,775	
Sprague D M	17,789		Stewart W F	33,566		Swaykoski G L	12,683	
Spurn I	39		Stewart W H	29,222		Swedberg G O	30,359	
Spurr M L	17,513		Stickland B J	27,340		Sweeney F C	19,845	
Spurrell J	14,316		Stier D L	19,737		Sweet J G	31,374	
Squire V	17,010	37	Still A	9,154		Swindell D V	26,113	
St-Hilaire S V	18,192		Stinnet M	28,862	978	Switzer J E	19,156	
St-James D A	21,706		Stirling J C	35,050	1,389	Switzer V P	18,426	281
St-Paul-Butler K D	22,540	316	Stobbe F K	21,335		Sykes C M	26,190	
St-Denis R J	28,604		Stockburn D	21,171		Sykes W A	15,670	
St-Hilaire D M J	6,843		Stoddart R A	28,823		Sylvie L C	26,092	
St-Hilaire G A	21,472		Stodola L A	2,786	144	Syme S T	21,597	
Stace-Smith D L	20,178		Stokes B J	1,935		Symington J	11,398	1,050
Stachera M	24,726	1,209	Stokes J H	29,101	779	Symons C E	18,214	
Staddon N	33,811	24	Stone J A A	29,320	1,039	Symons G R	19,270	
Stadig R A T	22,253		Stone M E	29,272	57	Symons J H	28,875	
Staelhi S	5,354	278	Stone M G	27,368	46	Symons L	17,521	
Staff A E	13,979	154	Stopforth H R	18,570		Symons S H G	28,575	
Stager S B	17,761	54	Storbacken L	29,717		Symons W G	27,293	
Stalinski I E	9,663		Storey B	21,237	148	Syssoloff L I	49,187	1,785
Standish T C G	29,217		Storey B A	29,827	785	Syvenky A M	18,089	
Stanfield R	12,851		Storey P A	21,972		Szauer J	24,263	336
Stang M A	35,080	2,512	Storey P D	29,243	349	Szeto Y S	29,560	
Stangeland M R	41,682	1,326	Storoz A M	19,629	120	Szilagyi L D	2,082	
Stanger C D	31,417	2,274	Storoz R J	6,620		Szolnianszky M N	18,230	
Stanisic V	19,087		Stothers K A	13,022		Szotak M O	18,846	
Stanley C	10,469		Stott J	27,012	832	Szymczak R	24,077	
Stanley D E	19,464		Stoughton A M	10,783	155	Tair J	478	
Stannard H J	18,943	25	Stoutenburg P	15,741		Takahashi W	31,324	
Stansfield E M	18,221		Stowe D A	27,571	428	Takle N W H	29,507	
Stansfield W	21,893		Stowell V M	26,979		Talarico J	29,201	1,717
Stanton J G	16,630		Straith A	5,383		Talbot J	41,745	
Stanton S	852		Strangway F I	18,555		Talbot L L	26,976	172
Staples H C	21,817		Strate C L	29,302		Talbot S M	25,286	
Starenyk A M	27,468	44	Stratford A M	18,541		Talson M N	28,683	219
Stark L	18,258		Stratford D	16,008		Tam A K F	27,454	7
Stark L	25,875	587	Stratford T D	15,313		Tam L	20,131	
Start E	31,592	701	Straub P D	18,442		Tan L	27,709	
Stasiuk G T	18,191		Straw S	18,310		Tan L G C L	15,447	
Stasiuk S	18,573		Strawson G	18,199	8	Tan M M C	4,000	
Stasko N J	21,299		Stretch D J	25,772		Tan P A	30,218	
Stead K E	10,887	168	Stroh C	47,515	1,275	Tan S B L	28,057	
Stead M	17,791		Strohmaier R M	46,690	764	Tan T E	27,788	
Steel B C	27,157		Strom J M	28,652		Tang E	4,704	
Steele A S	20,301		Stromgren M L	18,528		Tang F S F	19,730	16
Steele S A	18,592		Strudwick D A	11,286	664	Tang W H	29,214	
Steer J E	7,124		Struthers J E	13,207		Tangen E A	22,305	
Steeves R K	4,179	237	Strychar I	27,333	1,255	Tangen I E M	6,559	
Stein B M	49,584	3,826	Strycker C M	18,229		Tanguay I	931	
Stein L M	20,710		Strymekel T H	20,442		Tank S D	7,795	
Stein L R	27,448		Stuart A E	17,668	133	Tanney M	28,292	3,344
Steinicke D G	18,205		Stubbs P	25,536		Tantrum M R	32,288	217
Steinke N E	22,568		Stubel M	27,766		Tapanainen K	19,991	
Steinke W P	27,276		Sturby G L	17,423		Tapley B	7,168	
Stempien C	6,689		Sturgeon E M	18,286		Tarasewich A	6,197	643
Stenmark M O	18,524	383	Styan J	15,336		Tarigan P L	25,187	
Stenning J	13,443		Styba M D	19,823	16	Tarnowski L	9,904	
Stephen B A	26,215	607	Styger L M	28,802		Tarr L	20,325	
Stephens B J	16,085		Suarez F B	12,023		Tarr T J	5,728	
Stephens L J	3,210		Sullivan R	2,059		Tarrant J L	25,878	
Stephens T	16,077		Sullivan R L	11,005		Tarry D M	6,603	
Stephenson C J	26,892	3,333	Sullivan S E	16,603		Tassonyi D I	34,554	2,412
Stepputat R	19,415		Sullivan T	10,651		Tauber R A	17,958	
Stepputat S S	12		Sully K	22,748	197	Taulu R M	9,507	
Stetter D	26,726		Summers B E	21,323		Tawse W A	19,971	171
Stevan R D	28,988	2,809	Summers B J	22,688		Taylor A	18,376	
Stevens J L	18,859		Sun M	30,277	2,772	Taylor A G	36,821	423
Stevens J M	16,198	32	Sundstrom S	15,916	1,313	Taylor A	22,075	
Stevens K E	17,731	133	Sunga A	28,409	483	Taylor C M	31,592	
Stevens K W	29,320		Surkes S	45,613	87	Taylor D S	12,047	100
Stevens R C	16,470		Surko A A	16,999		Taylor E A	20,953	
Stevenson E M	18,468		Surridge E L	12,080		Taylor E A	19,156	

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Taylor E F A.....	18,629		Thompson S R.....	20,133		Townsend K.....	5,535	
Taylor E H.....	16,953		Thompson T L.....	16,823		Townsend R D.....	7,320	
Taylor E M.....	34,869	584	Thomson A A.....	18,299		Townson G.....	25,286	180
Taylor F.....	22,023		Thomson A S.....	22,193		Toynbee C L.....	1,312	
Taylor J.....	5,246		Thomson B W.....	19,494		Trace K M.....	29,594	
Taylor J A.....	19,035		Thomson D A.....	17,765		Trace V M.....	18,274	
Taylor K J.....	11,548		Thomson D S.....	61,783	11,840	Tracey N.....	14,166	
Taylor L.....	20,489		Thomson E E D.....	4,427		Tracner O.....	8,019	
Taylor M.....	19,624		Thomson G.....	17,530		Trainer O.....	323	
Taylor M E.....	25,397		Thomson G E.....	19,916		Trainor C V.....	7,352	1,010
Taylor M J.....	19,106		Thomson H A.....	10,487		Trainor R F.....	19,071	
Taylor M S.....	26,220	435	Thomson J.....	28,553	2,191	Trask A M.....	4,787	187
Taylor R.....	20,500		Thomson J E.....	28,940	279	Trask A M.....	4,018	289
Taylor R P.....	20,024		Thomson L J A.....	22,586		Travis M R.....	34,971	3,865
Taylor S I.....	18,865	568	Thomson L W.....	2,644		Treanor M H.....	9,416	
Taylor S L.....	4,317		Thomson M.....	7,906		Treanor P.....	29,582	
Taylor S D.....	36,535	68	Thomson W A.....	49,804	391	Treanor W F.....	18,654	
Taylor S A.....	27,450		Thorburn M.....	19,880		Treby C E.....	8,644	1,225
Te E T.....	20,681		Thorburn M.....	16,104		Treby C E.....	31,001	2,721
Teal D E.....	17,721		Thorleifson L.....	17,854		Treider K J L.....	19,030	
Tegneby G B.....	21,648		Thornber K M.....	22,912		Treiman J A.....	18,441	131
Teit H.....	16,715		Thornber V K.....	17,789		Tremblay A.....	20,024	345
Teliez B.....	18,662		Thornburn M M E.....	22,929		Tremblay D L.....	18,299	
Temple D E L.....	61,423		Thorne L E.....	6,443	6	Tremblay D M.....	16,185	59
Temple P J.....	16,459	9	Thornhill D.....	16,630		Tremblay L.....	13,747	
Temsland A.....	28,475	173	Thornhill E.....	34,078		Tremblett L.....	1,557	
Ten-Hoeve D.....	21,866		Thornhill M A.....	23,435	572	Tremel E M.....	22,153	
Tench C C.....	21,282		Thorpe J S.....	26,774		Tremel N A.....	28,988	618
Teng E.....	28,407		Thorpe W H.....	47,931	1,712	Tremere A L.....	31,113	
Teng M.....	19,248		Thornson M.....	16,887		Tremere R L.....	31,814	
Tengco M.....	22,700		Thornson M.....	16,887		Tremere R L.....	28,875	1,644
Tennant B E.....	17,789		Threlfall J A.....	20,161		Trevelia J M.....	27,929	252
Teoh P L.....	6,950		Thurber D D.....	30,756		Trance P J.....	9,533	69
Terai K.....	17,663		Thurber M.....	28,554	2,082	Triggs M A.....	32,252	
Terepoki J L.....	27,773		Thuriborn M.....	24,756		Trim L M.....	18,397	150
Terepoki E M.....	18,124		Thurley J M.....	28,475	43	Trimmer B.....	2,100	288
Ternus R.....	17,152		Tibando L.....	32,110	227	Trimmer F A.....	21,322	544
Terris S J.....	27,069		Ticehurst L S.....	21,801		Tinder T A.....	14,185	
Terry F.....	28,766		Tiebeck T E.....	17,801		Tines J.....	23,780	
Terry G P.....	18,734		Tighe K.....	21,930		Tinhardt M B.....	16,862	
Terry K.....	27,666		Tighe P J.....	18,567		Trojan S.....	16,371	
Tessaro A.....	27,956		Tilbury S A.....	31,068		Trojan S.....	29,427	
Thane S.....	13,675	76	Tilley P J.....	37,572	1,083	Trowsdale P Y.....	14,063	59
Thomases T.....	24,684		Timbers G H.....	28,973	1,254	Trotman A D.....	27,840	
Theodore J F.....	4,608		Timm C A.....	21,833		Trotman C.....	20,663	
Therkelsen E M.....	31,113	1,461	Timms B E.....	18,268		Trotman E B.....	28,760	
Theroux V D.....	14,455		Timothy F M.....	18,274		Trotton S K.....	8,600	67
Therrien H.....	18,348		Timtiman U G.....	22,178		Trovato C E.....	17,851	
Therrien J.....	24,888		Tinckler E.....	34,658	387	Truant E W.....	31,673	881
Therrien J G.....	18,589		Tindale C.....	10,390		Trudeau S A.....	19,406	
Therrien M A.....	8,739		Tindale J J.....	29,938		Trudeau V.....	22,207	
Therrien M B.....	26,705	372	Tinkham S M.....	20,636	1,052	Trudel N D.....	16,257	
Thingraiah T L.....	28,548		Tinley M.....	25,318	77	Truelove L S.....	27,921	
Thibault-Walker M.....	16,570		Tipton R.....	17,789	7	Troeman D M.....	27,721	001
Thicke M E.....	9,124	493	Tjomsaas V C.....	8,778		Trowsdale P Y.....	14,063	59
Thiessen A M.....	18,299		To L.....	28,888	1,137	Truman B B.....	26,208	47
Thiessen E.....	31,455		To S.....	19,834		Truscott L B.....	1,120	
Thiessen J L.....	18,254		Tocher C E.....	18,274		Trustham A A.....	34,360	264
Thiessen K.....	17,582		Tod L J.....	3,943		Tsang M W.....	27,540	30
Thiessen L S.....	9,022	188	Todd A B.....	3,88		Tsang P.....	14,865	
Thiessen M.....	31,113	897	Todd I M.....	14,773	450	Tse G C.....	18,185	
Thiessen M D.....	5,941		Todd M J.....	27,272		Tsot-A-Sue G S.....	20,766	
Thiessen S M.....	31,905		Togwell D P.....	29,230		Tsui F Y P.....	28,813	
Thiessen V.....	12,583		Tollando E.....	19,005		Tsui G I W.....	19,055	
Thio-Watts M.....	6,034	43	Tolliefaen B I.....	19,362	147	Tsui H K T.....	16,582	
Thio K T.....	44,541	494	Toller S.....	30,394	314	Tsuyuki T.....	13,276	
Thistle A E.....	20,730		Tolpy A I.....	27,745		Tubajon G.....	394	
Thodeson C.....	11,083		Tomalak D G.....	20,719		Tubbs A G.....	3,286	
Thomas B C.....	18,431		Tomalak E M.....	18,050		Tucker A.....	29,423	
Thomas C.....	3,348		Tomano B.....	14,774		Tucker W M.....	18,933	
Thomas E A.....	22,208		Tomczak L J.....	13,619		Tuden D.....	18,141	
Thomas E J.....	19,929		Tomich M A U.....	28,831	1,505	Tudge S M.....	28,327	124
Thomas J I.....	20,034	520	Tomkinson D R.....	21,080		Tufts J W.....	17,906	
Thomas L E.....	22,194		Tomljenovic D.....	22,016		Tully L P.....	12,082	37
Thomas M G.....	17,791		Tomlin Pastore M S W.....	34,074	213	Tuzy S M.....	1,426	111
Thomas N J.....	17,765		Toms L J.....	17,164		Turper R S.....	2,472	
Thomas P.....	26,071		Tong C P L.....	29,407		Turcott A P.....	17,922	
Thomas S G.....	11,686	167	Tong K Y.....	20,574	3	Turcott P M.....	9,317	
Thompson A.....	17,764		Tong T Y.....	21,131		Turcotte C L.....	16,357	
Thompson A J.....	20,344		Tong T Y.....	27,448		Turcotte D.....	7,120	
Thompson C A.....	15,763		Tonge J.....	20,362		Turcotte O G.....	20,500	
Thompson D.....	17,974		Toon H J.....	15,970	821	Turgeon D.....	3,600	
Thompson D L.....	20,906	1,993	Topolewski J.....	21,676		Turgeon E M.....	20,628	
Thompson D S.....	28,688		Topping G M.....	22,190		Turk S M.....	30,433	545
Thompson F M.....	27,348		Torgerson A.....	20,161		Turnbull A.....	21,617	
Thompson G A.....	32,253		Torgerson R D.....	35,935		Turnbull B.....	22,299	7
Thompson G B.....	4,567		Torrans C S.....	293		Turnbull G M.....	19,663	
Thompson H J.....	8,485		Torre O.....	403		Turnbull S.....	16,554	
Thompson J A.....	17,711		Torrans A.....	19,551		Turner D C.....	13,897	348
Thompson J E.....	18,079		Torrison D A.....	41,368	2,414	Turner D E.....	25,949	
Thompson J L.....	5,705		Toth C B.....	8,620		Turner I.....	10,486	
Thompson J S.....	15,931	530	Toth M.....	20,952		Turner J A.....	17,789	
Thompson K M.....	15,290		Towill M E.....	31,592	68	Turner J G.....	28,348	
Thompson K.....	21,328		Town C.....	7,714		Turner J R.....	21,099	
Thompson K A.....	6,694		Townend L L.....	21,909		Turner K I.....	10,627	
Thompson M.....	28,245	893	Townley J.....	16,608		Turner L.....	7,667	
Thompson M P.....	33,462		Townrow E.....	3,013		Turner L M.....	1,042	
			Townsend B J L.....	18,188		Turner M.....	1,855	200

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Turner M E.....	31,113	104	Vanseters J E.....	12,983		Walker V M.....	33,679	
Turner M E.....	21,461	431	Vanninen H S I.....	4,384		Walkey J E.....	21,165	
Turner M G.....	437		Vanzetta C.....	16,726		Walkinshaw M.....	18,750	
Turner P M.....	1,923		Vascoe M J.....	26,691		Wall A S.....	27,295	
Turner P M.....	12,738		Varga S.....	4,881		Wallace I.....	28,743	93
Turner R D.....	48,643	4,986	Varwig R J F E.....	33,639		Wallace J.....	19,604	
Turner S.....	2,368		Vasars G J.....	10,271	1,486	Wallace J A.....	9,651	
Turner T.....	27,773		Vasilash R.....	19,062		Wallace L A.....	17,789	
Turney N E.....	4,970		Vasilescu N.....	18,712		Wallace L E.....	25,421	
Tutte P A.....	7,121		Vasseur S.....	20,172		Wallack K.....	18,023	
Tuttle C B.....	15,538		Vath B D.....	30,552	1,449	Wallack B.....	5,992	
Tuttle P.....	18,040		Vaughan J S.....	31,061	27	Wallden G L.....	21,814	
Tweed V R.....	10,781		Vawryk D A.....	16,188		Wallden N.....	20,188	
Twose D.....	21,966		Vazquez S J.....	28,720	867	Walle A J.....	18,115	
Taylor A.....	25,318		Vesale D.....	15,335	220	Waller G.....	16,943	
Tymchuk C A.....	31,464	506	Vessey M M.....	18,227		Wallin G K.....	20,258	
Tymnick M.....	21,658		Velay N L.....	4,699		Wallin M R.....	28,067	818
Tyner J E.....	16,249	297	Vellie T J.....	17,067		Wallin S R.....	26,999	47
Tyrell F.....	16,583		Venables P W H.....	886		Wallis S A.....	18,299	
Tyson B P.....	15,799	920	Vendryes S J.....	6,376		Wallis T S W.....	13,147	
Tyson E A.....	17,821		Veness D F.....	5,879		Walls C S.....	6,074	
Tyson S A.....	15,661	268	Venier V.....	5,527		Walmsley D J.....	17,931	
Udchic H V.....	38,678	524	Venne A B.....	18,229		Walmsley H.....	6,415	
Uh Soo H.....	31,582	36	Verschagin V.....	18,101	331	Walmsley I J.....	20,074	
Ulmer E A.....	21,171		Verne C.....	18,279		Walmsley C L.....	18,355	
Ulmer L.....	18,227	28	Verrapoor L.....	22,016		Walsh C L.....	14,921	
Ulmer R.....	22,377		Verrall V M.....	36,583		Walsh J M.....	29,320	3,326
Underdown M C.....	19,095		Vernier I S.....	17,930		Walshaw J.....	16,781	
Underwood N.....	18,299		Verrin J F.....	20,059		Walshaw V K.....	210	
Unger C.....	4,187	438	Verwoerd E L.....	24,444		Walter J.....	20,792	771
Upton B F.....	684		Vesey B J.....	19,563		Walterhouse H N.....	6,306	
Upton H G.....	23,348		Vettes V K.....	19,546		Walters G H.....	18,980	
Urani K.....	2,670		Vianzon L.....	19,767	8	Walters J C.....	29,752	3,492
Uren W J.....	20,390		Vickers D G.....	4,276		Walton V A.....	8,624	
Uriacher M F.....	29,033	1,537	Vickery M M.....	17,936		Wancura M.....	25,878	260
Urness A M.....	15,755		Vickram C I.....	27,448	53	Wann J.....	10,078	
Urquhart A L.....	16,087		Vickram P I.....	32,147		Wann J.....	19,944	
Urrel F.....	27,553		Victoria A V.....	26,620		Warcup Y.....	32,305	
Ursic L N.....	34,617		Vidal O R.....	26,602		Ward K T.....	17,926	52
Ursud H.....	35,798	876	Vidovich G.....	19,359		Ward R C G.....	27,780	1,697
Usborne B B.....	28,988	2,047	Vigneault M G L.....	15,410	11	Ward V.....	17,154	
Usher L J.....	8,204		Viking-Sun O F.....	2,271		Warner I J.....	27,982	30
Usselman C.....	2,170		Villasoto L.....	15,735		Warner J A.....	31,027	
Utendale K A.....	33,089	1,057	Vincent D.....	14,199	14	Warner L I.....	20,107	
Uy L.....	20,484	9	Viskovic L A.....	5,394		Warren E M.....	17,742	
Uyeda T.....	8,018		Vitaly B.....	1,025		Warren J.....	7,906	
Vachon L M.....	19,940		Vivian L.....	17,991		Warren J M.....	20,486	
Vagay L.....	23,356		Vogan M I L.....	39,302	447	Warwick C.....	20,364	
Vairo H.....	13,214		Vogel L.....	29,078	716	Warwick J M.....	17,905	
Vaisto H I.....	31,592	1,097	Vogler B R.....	21,090		Washbrook L E.....	17,540	
Vale R H.....	47,672	919	Vogstad M B.....	5,315		Wassena C M K.....	2,840	
Valente Y S.....	17,789	148	Vogt A M.....	14,980		Wassena C C.....	10,312	21
Valentin S.....	19,539	266	Vogt K L.....	8,275		Wasson S D.....	39,608	
Valiant M J.....	17,789		Volk F B.....	26,024		Waterhouse A E.....	10,235	
Valleau B J.....	871		Volkert C L.....	11,481		Waterhouse R L.....	17,768	153
Vallee A L.....	23,804	1,164	Volkert M E.....	12,760		Waters M.....	19,006	
Van Baal P G.....	12,727	331	Volpatti D.....	27,155	109	Watkins H G.....	20,123	
Van Brummen L.....	19,972		Von Krosigk L.....	25,381	826	Watkinson H B.....	27,851	
Van De Mortel S.....	16,829		Von Maydell I.....	31,113	2,293	Watmough L F.....	17,973	
Van Dyk R.....	8,781		Von Blume E A.....	27,826		Watson D M.....	15,596	
Van Dyk T E.....	15,001		Voss E.....	19,526		Watson F M L.....	15,390	
Van Horne B.....	597		Voth E B.....	14,111		Watson J R.....	7,611	
Van Niejenhuis C.....	10,390		Vroom R W.....	33,990	3,096	Watson J S.....	17,765	
Van Pelt L W.....	16,695		Waack C.....	8,957		Watson M J.....	17,767	
Van Sickle M.....	4,097		Waeke S.....	11,194	1,392	Watson M P.....	31,592	1,613
Van Steinberg L M.....	35,138	650	Waddell E P.....	19,716		Watson M.....	15,824	
Van Thiel M.....	21,056		Waddell R J.....	20,480		Watt E.....	28,040	
Van Tunen S.....	17,518		Wade B C.....	25,022		Watt E.....	92	
Van-Aert L J.....	15,812		Wadhvani K.....	19,700		Watt L K.....	554	
Van-Aert M A.....	6,392	7	Wadia F M.....	17,804		Watts C D.....	32,789	306
Van-Boers C C.....	15,269		Wadsworth J L.....	16,699	1,326	Watts G G.....	28,415	
Van-Horn I L.....	27,689		Wagner C G.....	21,734		Watts H R.....	26,881	592
Van-Nieuwerkerk J.....	27,448	2,916	Wagner M M.....	25,685		Watts M M.....	30,219	71
Van-Rhyn B J.....	32,243	784	Wagner M I.....	31,113		Watts W J.....	34,536	342
Van-Rienen J M.....	18,569		Wagner M P.....	27,952		Watts W R.....	26,021	
Van-Staaldinien G.....	31,037		Wagner N A.....	21,539		Wauha L M M.....	19,427	
Vanags R M.....	6,154		Wai C A.....	28,663		Wauha A.....	12,525	
Vancise J E.....	7,269		Wain G O H.....	35,300	292	Wawryk D G.....	10,430	
Vandenberg C.....	15,828	960	Wain L.....	6,678		Wealick S.....	19,659	
Vandergrift L.....	13,664		Wainfield H J.....	39,703	760	Weaver C M.....	3,914	
Vandergrift T.....	2,031		Waksham S L.....	15,713		Webb K.....	17,646	1,155
Vanderhall M.....	20,142		Wakita K.....	1,225	211	Webb M L.....	62,612	6,122
Vanderlende M.....	3,674	35	Walton K C.....	28,975		Webber C.....	17,015	120
Vandermeer C.....	13,429		Walden B.....	18,434		Webber M C.....	17,182	
Vandermeer F.....	19,125		Walsh N.....	17,713		Webber M J.....	171	
Vandermeer G.....	28,883		Walsh P K.....	21,335		Webster S J.....	4,455	
Vanderwood A.....	18,820		Walkden M.....	18,395		Weber B V.....	20,024	168
Vandevelde S.....	15,861		Walker D A J.....	21,627	1,021	Weber C.....	26,821	
Vandoremalen P.....	3,798		Walker F B.....	33,396		Weber T.....	27,929	2,002
Vandyk C.....	6,941		Walker F M.....	18,496		Webster J P.....	17,765	
Vaneijnbergen U.....	14,941		Walker H D.....	15,508		Webster P D.....	2,797	
Vanel N.....	17,942		Walker J C.....	14,820		Weening H V.....	18,416	
Vaneys W A M.....	17,780		Walker J C.....	15,808	269	Weich P C.....	28,433	977
Vankka C L.....	25,421	206	Walker M.....	1,379		Weir H R.....	19,308	
Vann E.....	13,769		Walker N R.....	32,252	231	Weisbeck E M.....	28,475	1,562
Vanpeborgh Y T.....	17,879		Walker S L.....	47		Weisgerber J.....	12,457	
						Weisser D S.....	31,796	406

MINISTRY OF HEALTH—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Weiss A M	17,562	7	Wieser C W	31,710	183	Wittenberg H	28,527	217
Welch L	26,280		Wight J R	18,498		Witter E N	19,924	
Welch M C D	14,470		Wightman L	15,334		Witrock K S	17,745	
Wells E	7,968		Wignmore E J	41,518	854	Witwicki M	1,224	
Wells M	13,589	23	Wilcox L G	5,439		Wocknitz D W	18,605	
Wells P	19,969		Wilkie M R	19,738	1,005	Woelk P G	23,178	40
Wellwood G R	28,591	1,905	Wilkins C M	25,876		Wohlwend M H	27,016	
Welsh K	14,674		Wilkins D H	24,902		Wolf D	19,032	
Welsh S B	34,494		Wilkinson J	6,152	470	Wolf D C	15,807	787
Wenger S L	563		Wilkinson S M	17,052		Woloschansky D A	16,504	
Wentworth P J	17,779	1,203	Wilkinson E	8,382	268	Woloszyn K M	17,368	
Wenzel B G	23,582		Wilks D M	28,768	1,559	Wong A	5,351	
Wenzel J	16,925		Willbanks L	4,757		Wong B	6,069	
Wenzel R P	18,398		Willberg E D	7,775	70	Wong B	14,978	
Wesley P E	18,276		Wille E J	22,516		Wong C L	29,595	82
West F A	9,287	1,378	Willemts T	20,526		Wong D C	4,710	
West R A	9,453		Willett P L	10,491		Wong D K Y	11,091	
Westaway M T	32,708		Williams B B	8,521		Wong E P	17,187	
Westbrook V	18,870	36	Williams B L	16,559		Wong H B	30,802	
Western P	988		Williams C	18,274		Wong I S Y	200	
Westerwoud C H	28,530	602	Williams D	22,130		Wong J	18,023	
Westfall A J	32,671	2,177	Williams D	27,421	1,566	Wong J	18,517	
Westlake L A	25,852	304	Williams D	9,949		Wong J M	34,306	190
Westlund E M	6,953		Williams H A	25,474	64	Wong J W K	28,454	7
Westlund M	29,795	1,847	Williams H A	15,497		Wong J Y S	15,330	
Weston A J	18,941		Williams J	17,341		Wong K	19,395	
Weston E M	6,476	466	Williams J H	18,085		Wong K C	56,407	
Weston R D	25,921	489	Williams J M	34,554	518	Wong K L	87	
Weston W D	47,153	42	Williams K	28,935	839	Wong K N	16,640	
Westover C	18,948		Williams K J	29,835		Wong K W	27,623	
Westover R B	19,904		Williams L	19,018		Wong L H	8,777	1,285
Westwick F C	47,047	465	Williams L	29,754		Wong L K L	27,778	
Wetland F M	22,786		Williams M A	18,299	11	Wong M	28,126	7
Whalen D W	25,160		Williams M E	8,490	37	Wong M Y F	12,984	
Wharton D A	14,117		Williams M H	17,694		Wong N	14,961	
Wheatcroft L	18,266		Williams M J	13,695		Wong N	9,949	
Wheatley P H	28,560	151	Williams R A	1,667		Wong N M	32,766	
Wheelodon T K	15,810	319	Williams R A	14,065	717	Wong P E	22,077	
Wheeler M E	31,208	221	Williams S A	18,232		Wong P N	20,418	
Wheelhouse S	10,108		Williams S A	13,950		Wong Q	21,866	
White A L	12,250	46	Williams W J	19,787		Wong R Y F	26,024	248
White A V	30,634		Williams R	28,217		Wong S F	29,343	
White A M	14,205		Williamson C K	41,747	2,183	Wong W H	28,565	
White B	11		Williamson C M	19,703		Wong W S	28,833	
White C	17,789		Williamson E	9,539	66	Wonnacott P M	17,057	
White E G	20,353		Williamson E R	19,182		Woo J	6,103	
White E M	18,229		Williamson J	42,329	4,099	Woo S S	21,969	
White E R	13,864		Williamson J M	11,552	123	Wood-Johnson P	17,335	
White E	22,173		Willie M A	18,406	60	Wood D	18,843	
White J A	12,753	220	Willie M M	1,360		Wood E I	17,456	
White J B	37,575	1,343	Willmshofer D R	27,338		Wood E W	28,055	
White M	18,274		Willis H E	7,651		Wood G D	17,618	
White M A	34,074	314	Willis J M	19,016		Wood I G	20,504	
White M A	20,024		Willis L H	13,792		Wood J E	16,105	
White M M	15,938	1,740	Willson R R	31,592	1,447	Wood J T	39,240	533
White M R	7,580		Willoughby B A	30,552	2,300	Wood L L	13,992	1,091
White P M	19,921		Willoughby B L	17,682		Wood L	5,021	
White R G	31,269	255	Willoughby R G	9,070		Wood M	19,676	
White S L	2,672		Wilson A A	3,215		Wood M A	19,346	
White S M	18,853		Wilson B A	31,592		Wood R M	19,892	
White T K	6,555		Wilson D E	5,661		Wood S W	35,213	748
White V L	22,092		Wilson D L	23,704		Wood V	28,804	
Whitehouse S I	18,124		Wilson E	16,464		Woodcock B A	17,816	70
Whitelaw R	32,022		Wilson E	30,219	484	Woodhurst C A	28,000	
Whiteley R J	13,486	1,688	Wilson E	2,284		Woodley I	24,556	
Whiteside S M	19,156	10	Wilson J	34,554	1,116	Woodrow D J	27,486	1,279
Whitford B	17,650	45	Wilson J	22,369	1,332	Woods J	17,821	
Whitmore R F	28,787	117	Wilson J M	12,850		Woods J E	18,747	
Whitmore S J	11,212	392	Wilson J E	8,469		Woods L M	19,997	
Whitney S	593		Wilson L	34,438		Woods S J	18,226	
Whittaker A C	16,112	226	Wilson M	19,234	468	Woodward C H	23,819	
Whittaker A J	39,479		Wilson M J	17,514		Woodward C R	34,630	1,013
Whittaker E I	35,069		Wilson M S	2,246	35	Woodward F Y	19,156	
Whittaker G A	28,846	794	Wilson P	26,891		Woodward G E	18,321	
Whittington R	14,487		Wilson P E	34,554	152	Woodward V H	19,565	2,149
Whitworth J M	17,534		Wilson R G	68,427	5,097	Woodworth E M	30,437	
Whitworth R	20,310		Wilson S M	1,114		Woolcock B J	15,879	
Whonock R	2,881		Willermuth S R	14,636		Woolcock J	16,005	
Whyte D O	19,481		Wilson L D	32,671		Wootton J R	12,103	
Wick B J	41,336	4,665	Wilson W J	27,819	1,675	Wootton M J	39,074	809
Wick E J	17,195	381	Winfield B J	17,702		Workman L	10,744	
Wickens S M	19,985		Wing M J	30,649		Wormald G S	17,558	
Wicklund A	27,765		Wingrove E F	10,920	341	Worobel G A	675	
Wicklund L D	16,895		Wingrove J I	28,308		Woroniuk S	16,482	
Wicks N C	12,196		Winkelmann S	17,711		Worrall A I	21,961	
Wideman J	20,149		Winston P M	19,782		Wotherspoon M A F	31,728	
Wiebe D G	15,070	635	Winter G O	20,234		Wourms A A	15,088	
Wiebe J M	17,517	164	Winter J A	9,633		Wourms J H	27,871	
Wiebe P	19,136		Winter R E	17,767		Wovk L	34,012	
Wickmann P	26,888		Wiseman C H	22,004	4	Woychishin L J	16,811	
Wickmann F V	32,424	8,788	Wiseman J	2,272		Wozney J E	5,434	
Wick L	4,187		Wiseman N D	19,561		Wright A	22,541	18
Wickensamp M	10,624		Wiseman S	27,359		Wright B	20,489	
Wiens D	17,789		Wiseman S	20,130		Wright C D	2,117	
Wiens H B	21,585	9	Withers E W B	30,552	424	Wright H O	31,208	
Wiens J H	9,822	315	Withers S	3,104		Wright J	19,533	7
Wiens S	12,529		Witt I M	19,346	7	Wright J R	33,375	

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 103

MINISTRY OF HEALTH—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Wright J W.....	18,103	York J L.....	18,710	Zado B E.....	15,756
Wright J.....	20,142	York L C.....	20,962	Zado D G.....	11,432
Wright J E.....	15,125	York L J.....	26,628	Zadworney H.....	59
Wright M E.....	6,611	Yorke I D.....	20,456	Zaleski S L.....	15,495
Wright M M.....	27,675	Youn S Y.....	21,110	Zanchettin R R.....	17,558
Wright M E.....	1,033	Young A.....	17,718	Zandstra I I.....	4,183
Wright R.....	21,831	Young A.....	19,488	Zanic V.....	21,286
Wringe E L M.....	12,540	Young A G.....	18,128	Zapf A T.....	8,001
Wryghie L E.....	6,007	Young A H.....	2,227	Zapp R O.....	46,467
Wunch J.....	19,097	Young A M.....	4,541	Zayonc O M.....	20,824
Wunderlich L C.....	5,908	Young A W.....	15,788	Zeiger R A.....	105
Wutonnee S A.....	17,713	Young D.....	4,187	Zembrod R.....	15,597
Wutke J.....	3,885	Young D.....	24,554	Zemcov B.....	22,896
Wylie J.....	913	Young G.....	3,981	Zender H B.....	46,306
Wylie N W.....	32,834	Young G.....	20,884	Zeron L H.....	19,008
Wynne E J.....	39,302	Young I M.....	10,511	Zeviar N.....	3,172
Wyse A G.....	24,030	Young J.....	11,026	Zibin S N.....	24,986
Wyse K A.....	3,154	Young J.....	18,648	Ziemianski A.....	20,529
Wyton B L.....	16,904	Yeime J A.....	22,918	Zigay M R.....	19,101
Wyton L S.....	11,221	Young J C.....	31,592	Zilcosky E J.....	27,708
Wyzinski M A.....	32,252	Young J E.....	19,666	Zilkse L R.....	15,349
Yan L.....	14,068	Young J M.....	13,905	Zimich L.....	28,117
Yang J N Y.....	28,501	Young J T.....	26,105	Zimmer R.....	2,733
Yao D.....	4,181	Young K D.....	19,301	Zimmerman M A J.....	5,608
Yard D M.....	2,445	Young L D.....	18,611	Zimmerman S D.....	22,396
Yaremovich M.....	19,549	Young M K.....	23,498	Zimmerman S M.....	33,434
Yarjau R A P.....	20,892	Young N.....	17,789	Zink G D.....	52,376
Yarmish W L.....	18,692	Young P.....	28,906	Zirk C D.....	12,657
Yasin S.....	14,186	Young P A.....	14,921	Zirk C S.....	22,116
Yasinski S M.....	14,761	Young P H.....	19,113	Ziuchka E M.....	26,758
Yaskow M.....	21,974	Young R.....	21,059	Zoltan T T.....	30,552
Yates B.....	14,637	Young S N.....	23,780	Zorn R M.....	17,829
Yates L R.....	18,016	Young V J.....	19,428	Zucermann A.....	33,301
Yates S A D.....	17,571	Young W O.....	61,773	Zucermann G L.....	20,895
Yendley J R.....	9,704	Youngberg G D.....	18,987	Zulkowski E.....	36,300
Yeung A Y H.....	28,349	Ypma G.....	3,298	Provisions for retro-active	
Yeung J K.....	27,692	Yu C S.....	61,961	wage settlement.....	1,603,000
Yewchuk P.....	29,859	Yu M S.....	17,762	Transfers, other ministries.....	369,656
Yick Hyr.....	12,309	Yu T F C T.....	26,554	Automobile and other un-	
Yim V P K.....	29,330	Yurko A.....	7,607	allocated ministerial trav-	
Yip C.....	18,391	Yusko A E.....	19,561	elling listed in the Sched-	
Yochim P V.....	29,621	Zacharias D D.....	18,157	ule of Payments.....	2,091,094
Yodogawa A J.....	27,486	Zacharias E M.....	7,769		
Yolland P.....	17,192	Zacharias H.....	16,329	Totals.....	194,565,265
Yong A.....	16,512	Zack A O.....	21,570		4,241,368

MINISTRY OF HUMAN RESOURCES

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McCarthy Hon G M			Anderson D G	28,454		Awrey A	31,401	2,491
Minister	31,283	4,789	Anderson D	20,769	454	Ayer M A D	24,425	2,191
Noble J			Anderson E	24,093	27	Ayer M S	24,455	1,878
Deputy Minister	74,567	5,565	Anderson E B	16,591	1,299	Aylsworth C L	893	
A' Bear G E	24,425	273	Anderson F	15,844	1,220	Aylsworth R	17,025	
Aasen F	18,868		Anderson F	17,897		Ayotte J E	418	
Abfalter S	9,787		Anderson G A	27,465	640	Ayre Z	28,934	
Abbit V A	22,729		Anderson H D	17,213		Azevedo R	12,105	
Abma S	52,363	201	Anderson J M	12,507		Aziz K J	24,321	721
Abraham E	20,461	3,397	Anderson K A	23,987	517	Babcock E H	19,843	
Abrahamson D	16,361		Anderson K C	18,307		Babcock M K A	18,579	
Adams J E	33,968	128	Anderson L E	26,369		Babcock W J	27,345	2,476
Acc R M	33,594	920	Anderson L F	18,306		Baber D	10,658	372
Acheson J A	2,465		Anderson L N	15,641		Bacica R W	10,834	440
Ackerley A M	7,507		Anderson M	20,232		Back L A	14,484	
Acoma M G	26,072	2,214	Anderson M J	20,061		Back R M A	22,341	
Adair S	23,758		Anderson M R	10,361		Back S	11,440	73
Adams J J	31,675	517	Anderson M S	17,944		Backland L J	9,658	
Adamowski M	18,482		Anderson M S	6,323		Backer D I	22,591	710
Adams D	17,579		Anderson R M	18,512		Bagnell D G	80	
Adams D E	18,285		Anderson R S	21,491	152	Bailey C	18,966	
Adams G M	26,387		Anderson S A	19,945		Bailey C L	18,182	31
Adams K D	22,447		Anderson S M	27,340		Bailey L	18,701	
Adams L G	23,827	108	Anderson S W	31,893	133	Bailey L D	30,378	13
Adams V	21,748	41	Anderson T G	22,015		Bailey N M	21,709	
Adams V M	19,156		Anderson W	30,275	2,956	Baillie S	19,241	
Adamson B	10,096		Anderson W J	29,135	1,486	Bain L J	13,941	
Addy R	22,594		Andersen K	17,713		Bain L K	27,256	133
Adolph L L	9,141		Andison C	1,501		Baines K J	17,818	
Adolph R V	27,115		Andre B J A	3,735		Baird L	17,889	
Affleck B J	19,441		Andrews G M	18,692		Baird M E	1,049	
Agar K M	16,187		Andrews L	27,220	1,895	Baja E A	49,209	
Agassiz B	1,396		Andrianos E	18,937		Bajut A M	27,276	
Agate A L	25,482		Ang R	24,323		Baker C A	19,172	
Aguiar M	21,439		Angelich Z E	15,192		Baker J J	27,742	
Agutter E A	24,398	19	Angrignon K M	33,682	54	Baker J R	19,683	
Ahearn L M	21,129		Angus G R	33,765		Baker N J	17,886	
Ahoff A	6,736		Anholk G J	30,251	1,773	Baker W S	29,280	90
Ahrens S I	13,627		Anklovitch L	11,660		Bakuska L	22,592	430
Aindow R G	16,912		Annis R E	29,622	808	Bal J	3,028	
Ainey S D	10,115		Anselmo E	20,426		Balaneccki D	15,190	
Airle B	1,046		Anselmo K	13,636		Balfour J K	27,420	58
Aitkens C J	22,738	265	Anstett G	19,005		Bali E	18,789	
Aikman L L	27,303		Anthony J	17,065		Baliko A	3,885	
Aikman L	9,083		Anthony M	29,113	1,717	Bali L H	18,282	
Aikin C	22,123	1,180	Appleton H	28,851		Bali S	4,784	
Aikman S	8,428	973	Appleyard M	23,389	94	Ballantyne J	27,267	1
Albert C J	14,867		Araki F	16,617		Ballantyne P	29,480	
Albert R J V	22,112		Arand D M	22,715		Ballantyne P B	17,535	78
Albertini L J	6,485		Archer A	16,471		Ballantyne S	8,082	13
Albrechtsen C A	20,529		Arden M F	14,846	206	Ballou S A	9,890	
Albright A H	27,386	114	Arkinstall C M	22,415		Baine C L	27,697	20
Albright P	10,760	536	Arkinstall S M	19,427		Balzer C L	28,706	74
Aleksenko M	18,144		Armbruster J M	13,720	382	Banks R H	3,517	
Alexander C L	24,434	2,316	Armstrong B	33,640		Bannayne L M	8,803	
Alexander A	18,366		Armstrong D C	24,308		Bannerman C	26,230	13
Alexander M A	20,081		Armstrong H	27,261	715	Banta W M	18,524	
Alexander R	13,418		Armstrong K C	17,758	1,145	Baranyi G P	20,091	
Alexis J L	31,994	181	Armstrong M E	29,569	39	Barber D E	8,532	
Alifawicki P J	18,196	616	Armstrong S	13,221		Barber J	10,250	1,71
Alford M W	16,508		Armstrong S G	27,594		Barber R B	10,767	
Alguire C	4,197		Armstrong V A R	20,192		Barber S	16,865	1,17
Allain J E	13,812		Arnault M E	24,376	816	Barclay D W	27,354	
Allan M	13,784		Arnett N P	26,775	1,869	Barclay K F	18,685	
Allard C A	17,641		Arnold C M	53,457	9,124	Barclay S M	20,091	
Allen B J	9,096		Arnold D	33,826	61	Barcello F I S	24,412	2,54
Allen C	3,985		Arnold S D	31,207	528	Barker E E	5,714	
Allen H M	18,147	211	Arnould A G	19,870		Barker F K	31,586	70
Allen J A	8,626		Arnould J E	3,916		Barker S	17,694	
Allen M C	1,203		Arnould S	22,908	404	Barlow M A	22,050	
Allen P A	18,785		Arnould T	10,283		Barnard C	27,961	
Allen W	17,875		Arrowsmith H J	28,390		Barnes B J	19,155	
Allen W L	25,632		Arsenault D L	21,088		Barnes M B	3,285	
Allyne J	11,718		Asao Y	28,879	16	Barnes M F	10,431	
Allison D L	14,324	406	Asby R J	17,000		Barnwell J A	19,881	
Allison P A	18,885	50	Aschcroft E A	17,222		Baron L	18,798	
Almic N	6,428		Ashton F	29,054	3,406	Barb B A	3,437	
Almond A	32,579	2,728	Assonitis G C	18,144		Barc C	22,583	1,0
Almond F	24,999		Aston C	19,834		Barclay A R	30,124	1,4
Alton G W	20,621		Atchison D A	31,113		Barrett J R	5,519	
Amatea M	68		Atchison E M	5,623		Barrow K	15,889	
Amato M R	39,551	329	Atchison S	21,426	816	Barry B J	17,206	6
Ames K	20,036	237	Atkins L	22,467		Bart D	22,632	
Amman M K	16,601	52	Atkins D E	16,377	1,518	Bart E C	23,883	
Amos J A	20,865		Astle J	27,522	479	Bartlett S C H	4,945	
Amos M	23,758		Astridge N	13,797		Bartlett A R	28,644	
Amos F J	9,151		Atwell M M	24,516		Bartlett M E	10,147	
Anderson D R	22,758		Atwell N A	4,094	30	Bartley R L	3,735	
Anderson A G	18,688		As E C W	14,560		Barton J	3,705	
Anderson A V	740		Audet M S	20,564		Bartch D E	19,354	
Anderson B L	28,002	1,906	Anahk C	20,270		Baryak D B	32,719	
Anderson L	3,053		Anahk A J	14,569		Basi H S		
Anderson D G			Austin L M					
Anderson D J			Asr Peggy					
Anderson D M								

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 105

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Basi R.	2,639		Benn H. I.	1,389		Blackwood W.	30,057	
Baich D.	21,119		Benner J. M.	15,280		Blain J. I.	25,049	683
Batchelor H.	7,510		Bennett-Poole D.	26,929	166	Blair K.	17,233	
Batchelor J. V.	39,417	631	Bennett A. C.	24,522	209	Blair L.	17,797	
Batchelor M.	17,722		Bennett D.	28,773	259	Blair S. E.	16,732	
Bater E.	22,072		Bennett I. M.	21,761		Blais D. F.	19,255	
Bates B. N.	31,616	915	Bennett P. M.	11,477		Blake D. M.	4,590	
Bates C. M.	20,130		Bennie S. P.	22,594		Blakely E. M.	27,532	915
Battersby L.	13,929		Bens N.	18,221		Blakely D. W.	22,567	
Battistelli R.	914		Benson D. S.	2,667		Blakely E. A.	26,563	87
Batycki C.	6,299		Benson H.	23,286	26	Blakely S. E.	22,631	46
Baum F.	16,640		Benson J. M.	4,281		Blanchard J.	20,093	520
Bauman T. P.	3,424		Bent M.	20,314		Blanchet M.	17,342	
Baumann R.	19,320		Bentley B. D.	46,567	3,199	Blanco J. A.	24,425	1,909
Baumgarten R.	15,662		Bentley C.	16,441		Blenkinsop B.	27,387	
Baumgartner S.	21,277		Bentley D.	7,647		Blenkinson N.	10,835	928
Bautista L. P.	27,999		Bentrott C. L.	20,517		Bleskie L.	19,729	
Bayley S.	18,871		Benzer N. E.	11,269		Bleskie M. C. T.	21,635	
Bayley T.	65		Bereziak O.	17,089		Blevings G. J.	47,527	31
Bayliss T.	20,812		Berg J. A.	30,121	1,289	Blewett L. A.	22,838	232
Bazinet J. M.	13,767		Bergen E. A.	19,427		Bligh E.	17,629	371
Beach D.	6,725		Bergen G.	7,057		Blish O. W.	19,283	
Beallie F. C.	18,809		Bergen J. M.	18,722		Bliss G. A.	19,133	
Beard D. R.	32,647		Bergenhuis G. E. M.	21,373		Blonarwitz B.	19,303	14
Beaman W.	19,701		Bergerson A. B.	1,940		Blondie S. A.	1,213	
Beasparik K.	2,850		Bergerson S. B.	17,534		Bloomfield C. J.	27,756	
Beasley A. A.	18,229		Berggren-Clive K.	24,435		Blundell M.	13,577	
Beaton J. H.	16,755		Bergins I. K.	22,488		Bobb B.	22,588	
Beaton T.	3,387		Bergner S. J.	20,706	140	Bobey E. E.	19,156	
Beaton W. A.	11,419	25	Berland J.	23,438	1,272	Bock N.	24,389	431
Beattie A. K.	20,517		Bernardet T.	627		Bocsik D. A. S.	100	
Beattie G. C. M.	3,002	48	Bernardo L. S.	8,875		Bodger K.	19,143	
Beatty M. A.	18,035	67	Bernier R. L.	18,346		Bodlak J.	24,739	
Beaubien M. M.	22,820		Berresh C. J.	18,212		Bodnarchuk A. S.	19,520	
Beauchamp J. G.	13,216		Berridge L.	18,452	753	Bodor W.	21,047	
Beauchamp M.	18,371	44	Berrisford V. E.	20,865	603	Boechler D.	18,347	
Beauchamp M. K.	714		Berry A. J.	21,126		Boedeker M.	17,923	149
Beaudry S. R.	21,664		Berry A.	15,305		Bockwyt C. J. B.	29,349	
Beaulieu L. A.	17,058		Berry M. M.	28,040		Bogardus J.	16,777	
Beaulieu T.	17,157		Berry S.	11,163	272	Bogelund J. D.	32,932	1,154
Beausoleil J. J. M.	35,265	377	Berube J.	16,920	7	Bogren L. R.	26,303	1,304
Beaveridge S.	27,384	1,374	Bestwick M. E.	20,808		Bohn A.	17,729	
Becklaere D. M.	7,237		Bethune D.	5,643		Bohn S. L.	10,905	
Beck M.	19,877		Betts K. A.	17,231		Boivin B.	12,246	
Beck R. G. S.	24,425	25	Beveland M.	21,043		Boivin E. J.	31,651	536
Becker M. L.	18,681		Beveridge A. M.	15,133	280	Boivin S.	10,989	
Beckett E.	28,776		Beznedi J. M.	22,607		Boivin S.	18,400	
Beckett K. A.	27,198	427	Bibby D. E.	6,319	403	Bolding M. M. S.	20,661	
Beckstead W. W.	30,180	384	Bicket J. W.	27,721	2,794	Bolding S.	3,315	
Beddows D. G.	37,402	2,781	Bickle S.	17,239		Bolen S. C.	7,345	
Bednar E. R.	20,099		Biden A. R.	31,113		Boll S.	5,293	
Bedman D. W.	32,161		Biden H. C.	20,404		Boistad J. P. A.	20,335	
Begley E. C.	21,715		Bienert P.	19,094		Bolton S. M.	5,950	
Begley G. R.	42,647	1,059	Biggs M. E.	18,720	7	Bolton S. M.	5,127	
Behr L.	12,219	1,264	Bilinsky R.	24,500	169	Bomberry G.	4,144	
Behrmann J. F.	25,102	827	Billingham S. H.	7,353		Bond B.	11,411	55
Beierbach L.	31,602	2,916	Billingham B. A. R.	29,463		Bond J. E.	31,413	
Beighton A.	997		Billingham B. H.	19,506		Bond M.	10,560	
Beighton A. L.	22,114	1,051	Billington L.	24,715		Bond M. A.	18,696	
Beilman J. A.	23,318	307	Bilson M. J. A.	22,865		Bond S.	19,620	63
Beimers R.	18,820		Binger P. A.	25,088	154	Bond S.	2,574	
Beland P. E. J.	27,895	1,151	Bingham A. E.	26,684		Bond S.	20,591	
Belcourt R. J.	33,641		Bingham T. D.	60,949	2,909	Bonfield B.	26,198	
Beliski E. F.	19,595		Birch D. M.	23,502	1,423	Bonan H. M.	18,276	
Belfrage D.	15,667		Birch P.	24,960	33	Bonk G. M.	18,108	
Belisle D. D.	13,970		Birch R. A.	27,525	1,711	Bonner E. L.	24,950	333
Belisle R. J.	20,197		Bird D.	18,002		Bonner G. A.	18,371	7
Belknap J. V.	47,946	2,294	Bird J. W.	17,450		Bonner K. R.	31,764	
Bell C.	141		Birdsall L.	27,344	104	Bono R. G.	22,702	
Bell C. S.	31,113		Birkeland C.	24,066	803	Bonshor K. A.	22,323	
Bell C. S.	18,564	185	Birtwistle C.	16,750	49	Bontroe F.	24,393	1,348
Bell G. B. R.	17,394	1,283	Bishop A. M.	30,300	866	Booker J.	22,686	111
Bell J. L.	22,828		Bishop S.	15,624		Booker J. C.	23,490	157
Bell J. M.	23,853	186	Bismeyer B. A.	14,247		Boomer W. G.	12,363	
Bell S. M.	17,013	58	Bisley M. J. A.	26,446	136	Boon A. I.	5,299	7
Bell S. M.	22,829		Bist H. D.	32,862	439	Boone B. D.	22,791	959
Bell W. J.	31,710	1,460	Bitsch S. C.	27,627	2,826	Boone C.	14,001	
Bellamy P. M.	15,388	86	Bitten H. C.	22,330	4,462	Booth D.	10,452	
Bellier P.	21,776		Bitroff A.	7,771		Booth K.	19,411	
Bellinger D.		144	Divins M.	20,429	69	Borchert G. H.	5,767	
Bellonillo L.	27,206		Djunstrom O. I.	3,189		Bordignon L.	8,335	
Beliski U. B.	2,400		Black B.	27,735	206	Borges L. S. M.	18,678	
Belister M. M.	17,823		Black D. P.	145		Borhaven C.	8,838	
Benbow W. A.	27,524	497	Black G. I.	30,943	498	Boris J. M.	31,338	3,807
Bender S.	32,453	3,179	Black K. I.	18,121		Borich V.	16,644	10
Benedictson D. L.	8,921	289	Black L. E.	18,838		Bork J. P.	17,277	30
Benedictson T.	12,889		Black L. L.	20,962		Boroditsky C.	26,402	
Bengert C. A.	27,377		Blackaby J. A.	21,467	46	Boroman C.	21,008	
Bengert D.	6,165		Blackburn F. P.	23,854	189	Boruck R. M.	27,448	213
Bengert J. M.	21,743		Blackburn R. L.	19,811		Bosmans M. T.	19,589	
Bengton K. B.	12,102		Blackburn R.	21,214		Bosomworth D.	27,521	804
Benson L. P.	16,779		Blackburn R.	27,147	546	Bostock E. D.	20,646	
Bensingfield M. M.	9,867		Blacklaws F. D.	1,431		Bostock P. E.	21,336	
Benson J.	12,810	1,592	Blacklaws F. O.	6,121		Boswell J.	19,857	
Benson J. B.	27,340	1,830	Blackwell F.	27,117		Botacion N.	21,739	
Bento F.	7,008	207	Blackwell F.	6,491		Botacion T.	22,623	
			Blackwell G.	31,678	1,320	Bothamley O. H.	17,420	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Bothner E R.....	11,257		Brookes D G.....	23,385	1,004	Bulych P.....	22,591	152
Bothner G O.....	32,684		Brooks D R.....	22,137	97	Bunt D M.....	17,715	
Bouchard O I.....	10,789		Brooks G E.....	28,834		Buntin C W M.....	29,015	
Boucher G A.....	20,068		Brooks I.....	10,334		Buntin K.....	6,482	
Boucher J.....	14,761		Brooks I H.....	27,341	111	Burch V A.....	31,113	
Boucher M.....	190		Brooks M C.....	21,301		Burge B E.....	27,178	1,067
Bouillet K L.....	7,626		Brooks M J.....	30,964	831	Burgess D.....	22,373	210
Boule L.....	22,256	4,805	Brooks Y.....	19,474		Burgoyne J.....	28,354	675
Boulette D.....	8,093		Brousseau K M.....	9,104	647	Burkasky D.....	20,794	
Bourassa B M.....	22,136		Broughton A J.....	25,383	261	Burke B M C.....	20,142	
Bourdois T A.....	27,798		Brousson C.....	27,484	1,155	Burke J.....	24,436	918
Bourget B.....	19,042		Brown A R.....	10,386	200	Burke P J.....	17,773	
Bourget R G.....	27,819	1,287	Brown A W.....	22,897		Burnet B L.....	23,845	
Bourne D E.....	27,366		Brown B J.....	24,206	1,900	Burnett C.....	2,933	
Boutillier B K.....	27,239	1,213	Brown C.....	22,012	882	Burnett P.....	27,545	
Boutillier N R.....	14,922	275	Brown C.....	4,227		Burns H.....	13,996	184
Bouvier E H.....	18,563		Brown C A.....	31,113		Burns S M.....	16,489	
Bowell S J.....	27,737	1,378	Brown C L.....	12,713		Burnyeat E.....	22,807	
Bowen D G.....	28,295	755	Brown C L.....	23,475	42	Burt L.....	1,730	
Bowers J L.....	17,444		Brown C L.....	15,300		Burris K R.....	24,426	576
Bowley L B M.....	11,462		Brown C M.....	14,935		Burrows B J.....	18,346	258
Bowler G H.....	18,253		Brown D K.....	4,882		Burrows S.....	1,775	
Bowles A.....	19,482		Brown D L.....	18,891		Bursey M A.....	20,103	
Bowles R.....	25,548	4,643	Brown E.....	620		Burt E M.....	29,430	100
Bowman A.....	911	59	Brown E A.....	23,979	1,324	Burt M.....	20,821	
Bowman G A.....	16,618		Brown E C.....	20,135		Burton D.....	23,648	519
Bowman J E.....	20,255		Brown E M.....	8,944		Burton J.....	7,662	
Bowman M.....	13,523	1,000	Brown E M.....	17,841		Burton J A.....	24,529	1,820
Bowman R.....	1,987		Brown J B.....	32,033		Bury S M.....	25,293	25
Bowtell M M.....	12,335	214	Brown J C.....	25,222	2,419	Busby J.....	25,390	829
Boyce S.....	14,287	30	Brown K H.....	23,646	1,450	Busch W.....	7,770	120
Boyce T H.....	11,314		Brown K I.....	19,944		Bushell E K.....	17,122	
Boychuk W W.....	8,883		Brown L.....	25,784		Bushell N.....	22,028	
Boyd A.....	30,107		Brown L.....	16,039		Bussiere A M.....	1,341	
Boyd A V.....	23,833	1,072	Brown L I.....	17,870		Butchart H.....	12,676	
Boyd C.....	102		Brown M.....	3,112		Butcher D.....	19,573	
Boyd C A.....	17,679		Brown M.....	29,420	5,910	Butcher G O.....	29,906	
Boyd E F.....	17,572		Brown M.....	21,181	33	Butcher N.....	27,637	
Boyd K.....	6,011	1,311	Brown M K.....	27,460	1,174	Butcher R G.....	27,096	
Boyd N.....	12,431		Brown N S.....	7,805		Butler J.....	28,908	
Boyd R.....	20,310	10	Brown P.....	17,751	45	Butler J A.....	2,096	
Boyer S.....	17,438		Brown P.....	28,559	1,450	Butler P.....	6,548	
Boyle E H.....	6,578		Brown P E.....	19,778		Butler R K.....	67,650	8,740
Bozman M S.....	21,313		Brown R K.....	29,908		Butte K D.....	19,234	
Bradac M.....	2,038		Brown S H A.....	12,176	463	Butterley C.....	8,756	
Bradbury E.....	17,310		Brown S P.....	15,783		Butterley D A.....	22,609	
Bradley J.....	24,229		Brown V A.....	22,503	62	Butterworth M S.....	21,341	
Bradley V.....	19,999		Brown E V.....	8,965	28	Butterworth S.....	27,460	1,846
Bradley W J.....	15,577		Brown S K.....	21,448	600	Butzelaar C M.....	33,484	426
Brady A H G.....	26,138	5,743	Brown S L.....	7,720		Buxton B J.....	26,003	
Brady G W.....	33,914		Brown S L.....	22,691	813	Buxton J D.....	17,945	2,187
Brady M.....	19,042	16	Brown S L.....	37,531	2,525	Buxton R V.....	19,937	
Brady P I.....	16,641		Brown S L.....	21,717	948	Byers R H.....	15,921	
Brasco J E.....	20,029		Bruckel P A.....	1,514		Byker O L.....	31,113	
Braithwaite B J.....	25,684	981	Brugge V.....	16,636	7	Byleveld D.....	5,556	319
Braithwaite P L.....	18,139		Bruncle T M.....	4,860		Byleveld L.....	27,851	1,363
Brander B.....	20,463	571	Brunner L K.....	20,445		Byrne E R.....	16,543	
Brandon R L.....	22,584	839	Brunner J.....	20,103		Byrne J.....	19,005	
Brandt T.....	7,439	276	Brunsch I M.....	12,193		Cabulos G P.....	37,148	
Brant S P.....	22,689	183	Brunsgard G B.....	8,182		Cacino A V.....	9,269	
Brar M.....	20,069	66	Bryan K A.....	17,274		Cadeaux R.....	2,391	
Braun G I.....	18,797		Bryant C.....	22,199		Cady D L.....	1,162	
Braun M B.....	21,013		Bryant C J.....	15,917		Caffet R.....	17,651	
Braunagel J.....	26,908	1,223	Bryant D.....	19,030		Cahill C T.....	28,468	
Brazier J.....	38,407	1,747	Bryce S.....	20,702		Cahill K P.....	1,909	
Breen V M D.....	22,560	796	Bryden M D.....	18,360	37	Caig S A.....	12,073	
Breiddal S M F.....	17,554		Brydie N H.....	19,329	187	Cain J.....	25,352	67
Breitkreuz E.....	30,699	3,984	Bryenton T.....	20,411		Cain M.....	17,310	
Breitsprecher U.....	25,241	3,194	Brynildsen F B.....	161		Cairns A B.....	31,595	1,342
Breckelmeier J F.....	27,563	304	Bryson J.....	8,797	298	Cairns T L.....	29,249	
Brenner W G.....	6		Bubitz F E.....	21,429		Calbick D.....	2,772	
Brennan R.....	12,305		Buchan L A.....	5,192		Calder R.....	19,351	
Breuer G.....	22,184		Buchan P A.....	18,293		Caldicot A P.....	27,278	1,306
Brewer C A.....	24,691	509	Buchan S.....	29,063		Caldow E.....	3,733	
Brewster R E.....	18,121		Buchanan B O.....	29,041	2,135	Caldwell B.....	10,072	
Brickley M.....	22,715		Buchanan C B.....	10,696		Caldwell C L.....	19,818	31
Bridge E M.....	24,425		Buchanan J L.....	17,475		Caldwell E.....	26,718	360
Bridge S W.....	28,422	606	Buchanan N V.....	15,980		Caldwell M C.....	19,840	1,439
Bridger A J.....	19,330		Buchanan P A.....	31,447		Caletti E L.....	13,418	
Bridgman M.....	9,658		Buchholz L G.....	16,934	213	Calica A.....	19,849	
Brinton M G.....	19,647		Buchko O.....	196		Calland F.....	17,797	
Briggs B L.....	9,229		Buchwitz R.....	10,459		Callender G R.....	45,807	228
Briggs E T.....	21,159		Buckham L.....	12,610	39	Callister W L.....	25,566	1,806
Briggs M F C.....	17,797		Buckles M J.....	24,127	71	Calverley L.....	4,731	
Briscoe R.....	14,072		Buckley C.....	29,030	4,197	Calvert G L.....	20,093	117
Briscoe R.....	14,072		Bucknell R.....	24,805		Calvez R.....	17,643	
Brisebois A G.....	18,620		Buckoski S M.....	10,969		Cameron B J R.....	29,967	4,780
Britton B M.....	29,663	5,928	Budinsky R L.....	22,792	108	Cameron B M.....	21,396	
Britton J.....	11,609	611	Buermann S.....	27,489	636	Cameron C A.....	23,567	80
Broadfoot S.....	22,779	1,127	Buff S C.....	9,002		Cameron D M.....	28,050	102
Brock-Dunbar P.....	32,543	2,132	Bugera M P.....	18,692		Cameron D S.....	22,250	1,121
Broda A.....	27,554		Buysid B R C.....	1,595		Cameron E A.....	26,574	
Broder J A.....	5,259		Bukowski E.....	17,118		Cameron R.....	20,671	
Broemeling J M.....	31,417	2,281	Bullerwell R.....	26,849		Cameron R D.....	24,004	1,178
Brok J E.....	29,194	217	Bullock M A.....	17,468		Cameron S.....	21,432	
Broman B M.....	21,188		Bulmer M B.....	25,890	291	Cameron W N.....	18,530	2,304
Brooks F E.....	31,022	226	Buli I.....	1,848		Camoszi P.....	22,547	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Camozzi W J.....	8,073	Celino M I.....	20,739	Churlish S J.....	39,979
Camp M I.....	9,974	Celino R G.....	8,007	Chute I.....	18,369
Campbell A G H.....	24,148	Chadwick C.....	16,864	Cibulak A M M.....	5,280
Campbell B.....	25,618	Chafe L.....	1,743	Cinnamon G J.....	6,601
Campbell C.....	21,296	Chambers A Y.....	27,697	Cinnamon P A.....	4,891
Campbell C.....	14,365	Chambers J M.....	27,697	Cisarski J.....	6,066
Campbell C R.....	25,587	Chambers M E.....	18,232	Claassen M F.....	10,725
Campbell D A.....	25,566	Chambers R.....	26,441	Claggett K J.....	19,190
Campbell D E.....	22,536	Champagne E L.....	4,351	Clappa M.....	34,122
Campbell D L.....	20,221	Chan D.....	27,969	Clark A R.....	27,830
Campbell D M.....	15,903	Chan M.....	13,530	Clark C A.....	34,759
Campbell D R.....	31,775	Chan N R.....	29,098	Clark C A.....	12,308
Campbell F.....	23,565	Chan V.....	19,397	Clark C G.....	28,831
Campbell H M.....	23,214	Chance B.....	4,391	Clark D D.....	16,854
Campbell I J.....	48,042	Chandler C V.....	18,013	Clark D.....	16,590
Campbell J F.....	24,841	Chandler D G.....	26,559	Clark G G.....	16,244
Campbell J P.....	22,089	Chandler J R.....	26,881	Clark J R.....	21,054
Campbell K E.....	22,111	Chanin J E.....	18,221	Clark K.....	19,918
Campbell K L.....	16,884	Chanton S E K.....	12,237	Clark K C.....	19,928
Campbell L M.....	2,693	Chao A C L.....	28,755	Clark K J.....	20,111
Campbell L R.....	28,847	Chapdelaine B L.....	18,517	Clark M P.....	27,909
Campbell L.....	5,806	Chapelas K.....	13,401	Clark S.....	10,853
Campbell M A.....	22,366	Chapman C.....	8,757	Clark W.....	20,741
Campbell O.....	12,911	Chapman D.....	15,150	Clarke E.....	251
Campbell P J.....	21,839	Chapman E M.....	16,763	Clarke E A.....	10,508
Campbell P M.....	23,176	Chapman F J.....	19,853	Clarke M J.....	23,145
Campbell R.....	24,475	Chapman G M.....	23,921	Clarkson D G.....	27,195
Campbell R.....	11,656	Chapman J.....	22,423	Clarmont L E.....	11,533
Campbell R.....	24,848	Chapman L.....	2,823	Claxton J M.....	27,642
Campbell R S.....	19,515	Chapman R J.....	25,181	Clay D M.....	8,956
Campbell T V.....	2,101	Chapman V J.....	20,734	Clay K S.....	23,506
Campbell V C.....	19,065	Chapple R.....	8,692	Clay M M.....	29,021
Campo G.....	1,790	Charach M.....	27,983	Clayton D.....	17,738
Campone F A.....	22,999	Charaf Y.....	21,062	Clayton L.....	18,009
Canevaro R.....	15,133	Charalambidis S.....	20,909	Clayton L C.....	22,766
Cann D.....	22,670	Chard A.....	17,601	Cleave R.....	14,453
Cantryn R.....	17,090	Chard G L.....	32,337	Clelland F.....	19,108
Capen J.....	20,904	Charleston T.....	16,502	Clement K.....	15,402
Caplan D.....	13,786	Charlesworth J.....	23,210	Clements A J.....	25,139
Caplan M N.....	13,281	Charlong L A.....	6,217	Clements A L.....	31,613
Capo L.....	18,104	Charlton K.....	19,191	Clements C E.....	21,927
Carbert D A.....	1,658	Charters M A.....	15,216	Clements R D.....	2,708
Carey M J.....	5,799	Chartier M.....	21,487	Clements S J.....	2,038
Cargnelli D J.....	8,577	Chartier M G.....	18,632	Clements S A.....	3,667
Cargo J.....	31,314	Chartier P.....	12,539	Clerhuc S A.....	31,113
Carlson B M.....	3,080	Chase E.....	27,769	Cleve B.....	20,201
Carlisle R H.....	27,416	Chase M E.....	28,173	Cleveland R D B.....	22,191
Carlson A L.....	17,914	Chastaney A.....	1,946	Clever G.....	28,277
Carlson J M E.....	27,330	Chatten E E.....	4,733	Clewley D.....	18,145
Carlson N M.....	19,665	Chatten N.....	22,582	Cliff A D.....	19,101
Carlson T M.....	21,473	Chaudhry M S.....	18,229	Clifford G A.....	32,882
Carlson V L.....	48,030	Cheema P K.....	24,356	Climenhaga J M.....	31,746
Caron J.....	15,676	Chernovsky V.....	21,758	Cline J.....	17,789
Caron M J.....	8,609	Chernovsky S B.....	6	Clint D J.....	19,509
Caron M J.....	216	Chernomas N E.....	20,730	Clinton B J.....	16,026
Caros J.....	18,638	Cherrington B.....	30,306	Clohesey M.....	32,023
Carpenter B.....	19,929	Chetty G.....	41,387	Cloutier J A.....	16,450
Carpenter C.....	18,134	Cheung S T H.....	28,910	Clover K J.....	20,988
Carpenter J P.....	3,881	Chidley R.....	13,411	Clugston P H.....	31,763
Carr R.....	20,472	Chilcott C.....	5,220	Co-Te P.....	94,214
Carriere A M.....	3,469	Childerose R W.....	33,177	Coates J.....	19,079
Carrington B D.....	22,755	Chin D.....	18,817	Coats B S.....	2,547
Carrington B A.....	18,442	Chin R.....	20,996	Cobbins S P.....	22,291
Carroll J.....	7,745	Chin S E.....	23,568	Cochran D S.....	7,970
Carroll N E.....	25,836	Chin W S.....	11,981	Cochrane M.....	20,287
Carruthers I.....	15,016	Chisholm P E.....	18,710	Cochrane W E.....	15,902
Carswell J.....	22,988	Chisholm P J.....	3,642	Cockle E G.....	22,752
Carter A.....	7,251	Chisholm R E.....	33,178	Cocroft E L.....	770
Carter C A.....	16,775	Chiu F.....	19,253	Code T K.....	16,302
Carter J.....	16,855	Chiu H.....	27,280	Codron A A.....	17,253
Carter L M.....	6,378	Chiu W.....	17,379	Codron H J.....	31,113
Carter V.....	17,805	Cho J.....	19,903	Codron R.....	19,610
Cartier L.....	11,125	Choboter D W.....	33,112	Coffey T L.....	2,232
Cartridge L.....	15,431	Chohan D.....	14,779	Coghlan M.....	17,940
Casacove H F.....	27,210	Choi A W.....	27,573	Cohen E R.....	13,576
Casanova L D.....	20,565	Choiowski A L.....	24,323	Cohen M.....	6,208
Case R.....	24,326	Chong S Y.....	2,733	Cohen N.....	5,409
Caseley L.....	22,041	Chong V.....	8,791	Cohen R.....	21,274
Casey B A.....	19,167	Chow D.....	24,883	Colbeck R S.....	19,555
Casey C R.....	21,554	Chow H Y L.....	28,382	Cole B M R.....	26,658
Cass M P.....	19,908	Chow L Y.....	18,294	Cole M.....	24,789
Castle H.....	24,619	Chow M.....	16,319	Cole Y.....	10,408
Caston R J.....	16,581	Chow W W.....	22,818	Colebrook B.....	9,066
Casswell M E.....	7,175	Christian A K.....	19,770	Colford F.....	22,025
Casswell P A.....	11,066	Christie L A.....	24,333	Collens H.....	17,848
Cathers M D.....	18,209	Christie M.....	13,964	Collens H A.....	20,145
Caulfield A M.....	3,569	Christie M E.....	18,775	Colley G.....	5,974
Cavalier K.....	21,464	Christy J.....	21,540	Collins B A.....	14,950
Cavanagh S.....	4,433	Chrysler A E.....	21,546	Collins B J.....	31,719
Cave F.....	22,303	Chrystall G W.....	19,719	Collins C.....	17,747
Cave H.....	2,778	Chrystall R D.....	12,208	Collins H B.....	22,007
Caverley M Y.....	17,916	Chu B.....	307	Collins M M.....	7,560
Cawsey S M.....	654	Chubb T.....	15,992	Collins P P.....	22,676
Cecchi L T.....	6,719	Chunm M B.....	21,095	Collins S.....	6,637
Cedar K E.....	16,560	Church L J.....	31,719	Collins S A.....	17,714
Cehak H A E.....	6,644	Church R.....	26,759	Collins W A.....	17,209
Celino J F.....	11,528	Church V K.....	18,242	Collins C H J.....	7,247

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Collishaw L I.....	13,002	21	Cracknell S P.....	7,680		Daly J P.....	7,918	
Colman R.....	29,353		Craig F.....	27,460	739	Daly R D N.....	27,934	44
Colmer R J.....	29,324	19	Craig J V.....	25,516	466	Dalzell D.....	16,173	
Colpitts B.....	16,718		Craig L J.....	18,104		Dan S.....	23,522	
Colquhoun A.....	22,382		Crandall D E.....	28,492	611	Dancevic-Allen S.....	22,483	183
Coltellaro A.....	19,129		Crane S.....	8,618	308	Dandean D L.....	14,663	
Colterjohn D I.....	2,563		Crazer K.....	27,819	1,323	Dane B F.....	31,710	
Colton R H.....	9,804	435	Crawford D R.....	13,805		Danhauer S.....	11,827	
Colvin P T.....	28,182		Crawley D M.....	2,434		Danielson G E C.....	26,828	1,262
Colwell D C.....	23,034	2,160	Creighton A L.....	22,292		Dansby D.....	26,883	
Comazetto H.....	19,216		Creighton D J.....	10,457		Danyk M M.....	18,448	33
Comazetto S J.....	17,476		Creighton M A.....	24,537	27	Darin C J.....	9,586	
Comis D V.....	24,368		Cresdee K.....	4,929	99	David A L.....	24,603	107
Comish E.....	14,540	1,746	Cressy Y L.....	17,928		David G M.....	19,631	
Conell A M.....	20,932		Cribb J R.....	27,034	2,457	David E.....	16,736	
Conlin C L.....	16,839	28	Crinklaw J F.....	12,508		Davies A.....	24,469	3,585
Conn A B.....	32,351		Critchley V.....	16,970		Davidson J L.....	22,721	456
Connell H K.....	35,509		Crocker S S.....	20,845		Davidson L M.....	20,376	
Connell K K.....	10,496		Croll K.....	15,826	170	Davidson L I.....	806	
Connolly D A.....	19,260		Cronin J.....	13,886		Davidson P.....	20,571	405
Connolly D.....	10,617		Cronin R F.....	62,726	4,467	Davidson S.....	28,527	
Connor S C.....	18,251		Cronk A L.....	21,200		Davie W.....	27,745	
Conrad M T.....	22,613		Crookshank D M.....	27,276		Davies A.....	19,514	
Conroy L.....	27,316	43	Cropley N C.....	17,214	235	Davies C B.....	19,206	200
Conway A.....	22,569		Crosby G.....	17,913		Davies C B.....	5,044	
Conway A L.....	24,395	1,593	Crosby H.....	27,479	298	Davies C B.....	2,525	
Conway D A.....	21,818	805	Crossley B.....	19,411	79	Davies E.....	12,458	235
Cook B J.....	28,456		Crosson P T C.....	16,760		Davies I R.....	11,456	90
Cook G.....	16,737		Crouse C J.....	22,255	232	Davies J A.....	5,625	
Cook J H K.....	13,550		Crowell A.....	11,841	678	Davies K M.....	14,120	654
Cook J S.....	18,269	14	Crowley M.....	22,588	1,763	Davies M.....	22,549	
Cook K.....	21,328		Crowley M.....	20,611		Davies P.....	16,139	185
Cook M.....	19,844		Crowley M P.....	22,373	137	Davies T.....	5,519	
Cook M M.....	59,762	481	Crowshaw S.....	6,432		Davis B M.....	27,172	
Cook T A.....	27,951		Crowston G I.....	28,830	60	Davis C L.....	10,831	
Cooke-Dallin B.....	20,477	3,081	Crowston J T.....	28,701	60	Davis E B.....	27,884	230
Cooke-Dallin M N.....	13,151		Cruikshank M M.....	18,180		Davis I L.....	8,945	
Cooke A.....	19,295		Cruikshank M V.....	3,064		Davis M.....	31,772	682
Cooke C.....	31,281	3,863	Crum E M.....	32,096	1,679	Davis R.....	24,219	319
Cooke J E.....	27,846	1,254	Crump O J.....	20,350		Davis S.....	22,326	1,007
Cooke L.....	17,800		Cryer N.....	6,664		Davis S.....	16,310	
Coome E M.....	25,704	80	Csank M.....	17,004	7	Davy G N.....	17,599	
Coop V M.....	18,119	3,602	Culbert M.....	8,349	457	Davy S J.....	20,415	
Cooper B.....	22,676		Culjac B.....	14,020		Daw C C.....	26,983	
Cooper B W.....	27,287	806	Cullen G M.....	19,685		Dawood J C.....	17,201	
Cooper E S.....	21,663	2,386	Culos I M.....	68		Dawson G S.....	17,324	
Cooper M J.....	18,152		Cumberbatch J C.....	17,216		Dawson J C.....	27,127	
Cooper S B.....	5,637	219	Cuning N.....	17,234	944	Day D.....	10,185	1,316
Cooper W H.....	27,214	645	Cunning D B.....	16,833		Day F G L.....	9,782	
Copeland J E.....	24,393		Cummings D L.....	17,715		Day R.....	27,807	496
Copeland J W.....	21,464		Cummings M E.....	30,202		De Boer C H.....	18,380	807
Copeland K M.....	9,293		Cummings N.....	2,287	15	De Cont W.....	16,413	
Copley Z.....	3,583		Cunliffe E V.....	30,213	251	De Vink R.....	28,651	1,290
Corbett C E.....	19,698	266	Cunningham E L.....	15,422		De Wynter M.....	20,607	480
Corbett M.....	28,380	516	Cunningham J.....	11,214		De-Cicco C.....	21,553	
Corbett B J K.....	20,976	1,608	Curnow G T.....	27,506	2,108	De-Corte F B.....	17,862	
Corbett E L.....	17,416		Curr C J.....	22,514		De-Roché F C.....	15,623	
Corle N A.....	28,275		Curr J D.....	18,098		Deacon R C.....	27,729	1,145
Corley-Smith G.....	1,274		Curran H F.....	21,972		Deacon S.....	22,164	2,169
Cormack S L.....	19,000	1,123	Curran J.....	16,631		Deadmarsh F A.....	17,093	555
Cormons T A.....	24,815	698	Curne D Y.....	17,812	5	Dean A M.....	18,129	
Cornell S.....	14,832		Curne J M B.....	21,638		Dean D.....	17,713	
Corness D.....	21,722		Curne R B.....	17,590		Dean R A.....	55,118	8,602
Corness H.....	8,289		Curry S K.....	156		Deans R C.....	18,386	
Cornwallis-Bate L.....	26,722	521	Curtin L D.....	21,571		Deas J.....	44,581	692
Correa V.....	10,062		Cutbill T.....	24,913	4,423	Deasy D A.....	16,429	1,417
Corrin B J.....	31,793	1,095	Cuthbert V.....	22,588	251	Debaie-Strick G.....	24,354	954
Coryell R T.....	9,835		Cuthill N J.....	18,442		Deboschkemper M.....	8,215	
Cosgrove J D.....	27,368	140	Cutlan J L.....	4,634		Debourcier O J.....	27,822	117
Cossaboom B L.....	21,425		Cutler E E.....	29,609		Decker D C.....	14,823	
Costa M.....	44,436	3,032	Cutress K.....	22,539		Decoste G H.....	18,364	
Costantino I.....	17,748		Cymbak M A.....	10,814		Deftend L.....	27,703	
Cotman S.....	2,515		Czank M M.....	27,483	1,070	Degenhardt E.....	18,993	
Cotter K D.....	12,240		D'Alfonso J.....	26,262		Degrace G.....	21,754	
Cottini C A.....	10,056	68	D'Appolonia S D.....	23,462	157	Deguglielmo G.....	19,298	
Cotton R T.....	27,440	1,001	Dadron S.....	6,553	174	Dehaan I.....	17,514	
Cottrell P.....	22,350	126	Dahl C B.....	17,948		Dehard N L.....	2,791	
Coulie C A.....	21,203		Dahl C N.....	24,807		Dehmkie D J.....	29,783	
Coulter C.....	20,542		Dahl W L.....	21,037		Deise K G.....	27,822	
Coulter T.....	649		Dahlberg F G.....	16,963		Delaney G.....	31,334	547
Coupel L.....	25,828	2,158	Dagle S J.....	16,602		Delapauze E J.....	9,133	
Coupe B L.....	1,127		Dakin D.....	10,143	301	Delinsky D.....	16,432	
Courage H R.....	21,455		Dale F.....	14,816		Demacelo C A.....	2,741	
Courmoyer S P.....	24,425	490	Dale T.....	24,335		Demarco D M.....	24,057	720
Cousins P.....	20,067		Daley R J.....	26,392		Demchuk P.....	18,901	
Covenry J.....	21,313	46	Dalglish L M.....	3,553		Demchuk P.....	20,367	77
Coverdale D.....	23,490	1,383	Dalglish M R.....	20,163		Demens B.....	12,920	466
Cowan A G.....	19,990		Dalglish R S.....	19,282	7	Demers M.....	28,010	925
Cowan B M.....	30,089	3,834	Dallaire I D.....	18,261		Demeter Z.....	22,368	
Coward J.....	16,828		Dallaire K E M.....	24,244	2,447	Demonigny G A J.....	13,712	884
Cowell C J.....	27,449	301	Dallas I.....	18,988		Demoskoff L.....	3,660	136
Cowsill V.....	26,192	271	Dallas N.....	22,957	124	Demsey D.....	19,972	
Cox D.....	5,280		Dalling E R.....	36,973		Demsey K.....	3,534	
Cox J.....	29,044	518	Dalmonio J.....	22,441		Dendy J A.....	4,607	
Cox K M.....	27,500		Dalton E I.....	13,948		Dendoff R E.....	23,165	751
Coyne B.....	3,522		Dalton L.....	27,434	19	Denegre K M.....	19,488	
Crabbe J C.....	19,942	1,331	Daly F S.....	21,736	1,191	Dennery E.....	18,350	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Dennis J.....	359	Dorman P.....	19,943	Durrie T.....	2,338
Dennis S.....	17,328	Dorsch D.....	23,769	Duzsik B L.....	25,290
Dennison M L.....	148	Dorval-Tocher E C.....	4,594	Dwernichuk M A.....	28,894
Denny L D.....	4,656	Dorsch M E.....	3,288	Dworkin S.....	23,828
Demofre N E.....	39,793	Dossa D.....	28,854	Dwyer C D.....	26,649
Denys R G.....	49,329	Dossa D.....	16,604	Dyble W J.....	16,638
Depaigter H.....	27,241	Doubinin C E.....	21,548	Dyck L.....	17,694
Depner D.....	11,041	Doucette D A.....	19,178	Dyck O M.....	11,374
Derby K.....	55,488	Douglas D.....	28,867	Dyck L.....	3,051
Derechey M L.....	27,777	Douglas D D.....	16,653	Dye I B.....	13,251
Dermody N R.....	5,137	Douglas J.....	14,597	Dyer C M.....	11,416
Dermody N R.....	24	Douglas J.....	10,601	Dyke A R.....	20,013
Deryck D.....	8,677	Douglas W.....	31,666	Dykhuzen H.....	22,541
Desautels C.....	4,478	Douglass P K.....	5,965	Dykstra S.....	100
Desautels S.....	19,793	Dow C C.....	27,522	Dyson G L.....	7,571
Deschner T J.....	32,056	Dowds C.....	17,697	Dyson L M.....	16,019
Desharnais C.....	1,740	Dowling S E.....	4,335	Eades J.....	5,516
Deshima B I.....	20,421	Downey B H.....	15,629	Eakett G M.....	15,125
Desjardins D M.....	19,943	Downey K A.....	20,125	Ealet G M.....	55
Desjardins S L.....	14,436	Downey W.....	20,889	Eamer C E.....	25,559
Deslaurier M.....	20,000	Downie R.....	28,102	Earle C A.....	24,425
Desrocher D L.....	8,880	Downs D J.....	18,865	Early G M.....	18,183
Devereaux J.....	19,397	Downy A.....	15,955	Earthy B R.....	27,954
Devine J H.....	6,407	Downy A.....	512	Easton S.....	20,115
Devore E.....	7,926	Doyle C N.....	25,958	Eastwood R L.....	18,231
Dewald J.....	27,732	Doyle J G.....	19,389	Eaton B M.....	5,093
Dewar L M.....	14,512	Doyle K A.....	9,290	Eaton M F.....	16,657
Dewdney S J.....	10,511	Doyle M M R.....	22,929	Ebanks I F.....	18,368
Dewinetz L D G.....	34,323	Doyle S.....	68	Eberle N.....	13,058
Dhaese M J.....	20,781	Doyon B.....	18,086	Eberle T E.....	25,407
Dhalwal C.....	27,897	Draayers C A.....	6,721	Eccles E M.....	18,066
Dhami G S.....	27,592	Draht E.....	20,905	Eckert R.....	28,788
Dhenin M K.....	28,068	Drance B J.....	12,499	Eckert V.....	9,492
Dhillon J K.....	24,504	Dreben T J L.....	17,736	Eckhardt P H.....	6,291
Dhillon L S.....	15,508	Dreger D.....	22,549	Eckhart C L.....	3,935
Dhillon R.....	14,904	Drescher J M.....	22,538	Eckstein C.....	4,588
Dhillon R A.....	10,513	Dressler K.....	6,351	Eden L J.....	28,978
Di Giorgio J L.....	6,643	Drier D A.....	16,354	Edey E B.....	18,399
Di Martino M.....	15,958	Drinkwater-Lunn M.....	13,908	Edgar A.....	19,960
Di Pietra J.....	3,087	Dril M.....	19,119	Edmundson F.....	16,318
Dick C A.....	3,337	Driver A.....	25,105	Edwards A.....	749
Dick M D.....	17,756	Drobot N.....	19,762	Edwards R.....	21,783
Dick R J.....	20,185	Druet L P.....	20,025	Edwards R J.....	20,111
Dickerson C.....	15,535	Drummond D.....	19,829	Edwards S.....	27,370
Dickie J.....	13,129	Drysdale S A.....	31,586	Edwards S M.....	18,874
Dickie J.....	18,827	Dryvynsde G A.....	23,213	Edwards T.....	18,568
Dickinson D.....	11,032	Dube H K.....	6,990	Eeftink M.....	8,354
Dickson B J.....	17,608	Dubensky W A.....	32,564	Eeftink M D.....	19,120
Dillon A.....	15,455	Dubinsky J.....	20,809	Eely M R.....	8,706
Dillon J G.....	27,293	Dubois-Phillips R.....	52,400	Benjarv J.....	28,949
Dingman N.....	18,377	Duck D D.....	5,198	Effa P S.....	8,098
Dinsmore M I.....	19,312	Duddy K H.....	20,039	Egan P L.....	18,939
Dion J F E.....	17,875	Dudley J.....	27,277	Egan T.....	13,155
Diotte B A.....	4,703	Dudley J L.....	31,428	Egdon P M.....	20,180
Dippe D R.....	18,352	Duffell R.....	10,786	Egdon R.....	21,178
Dixie S L.....	15,021	Duggan J.....	21,166	Eggleton G J.....	51,766
Dixon L.....	24,317	Duggan S M.....	18,443	Egilton M H.....	5,579
Dixon R E.....	12,718	Dumma D C.....	12,435	Eglin C V.....	15,145
Dobbins R.....	10,906	Dumontier W A.....	29,854	Egolf P J M.....	20,177
Dobell L.....	18,305	Dunbar D C.....	28,246	Egyed E J.....	25,101
Dobrowski M.....	28,818	Dunbar M A.....	17,095	Ehman M L.....	17,787
Dobrowski S A.....	19,759	Dunbar R.....	28,566	Ehman R.....	6,682
Dobson R.....	18,789	Duncan C L.....	20,452	Ehrman L E.....	21,800
Docknill L B.....	19,843	Duncan H E.....	19,373	Eichhorst S R.....	7,752
Dodd D L.....	21,052	Duncan J.....	10,264	Eidness E M.....	20,058
Dodds F M.....	27,650	Duncan M L.....	19,518	Eidt C.....	19,923
Dodds L.....	17,911	Duncan P A.....	21,644	Eilau H L.....	27,340
Doebert E F.....	15,019	Duncan R.....	4,535	Einarson B L.....	14,625
Doerksen J.....	22,006	Duncan R W.....	31,887	Elam S M.....	19,984
Doetzel C M.....	5,967	Duncan W E.....	17,789	Eldridge M.....	18,911
Doherty D.....	4,456	Dundas G D.....	28,283	Eldstrom J E.....	18,247
Doi M.....	18,092	Dunderdale P C.....	17,762	Ellert F.....	27,340
Doig B.....	29,984	Dunlap C.....	9,719	Elgersma K.....	32,397
Doig L.....	27,629	Dunlap A B.....	26,248	Elgin T L.....	18,267
Doig S.....	26,335	Dunlop E J.....	18,335	Elis M E.....	31,113
Douon E J.....	27,464	Dunn C.....	9,890	Elijah M A.....	9,366
Dolen D.....	16,788	Dunn J P.....	19,072	Ellingham J C.....	2,713
Dolgin A N.....	24,887	Dunn K.....	27,479	Elliotson L E.....	19,393
Doll E A.....	15,084	Dunn L.....	7,682	Elliott-Baker D.....	20,260
Doll R G.....	28,988	Dunn L K.....	15,600	Elliott B V L.....	18,299
Dominelli G.....	17,816	Dunn L W E.....	5,413	Elliott C C.....	31,115
Donald M.....	18,260	Dunn T.....	11,717	Elliott D.....	21,462
Donaldson J.....	26,119	Dunnaway M.....	11,146	Elliott S.....	7,994
Donaldson L.....	19,382	Dunne C T.....	17,708	Elliot T L.....	19,316
Donetz G.....	29,732	Dunnen P M.....	14,175	Ellip H.....	27,401
Donison M E.....	17,233	Dunning A G.....	18,168	Ellip M R.....	21,656
Donison S R.....	25,544	Dunning J.....	21,218	Ellis F J.....	22,549
Donnell J D.....	22,488	Dunord L.....	9,604	Ellis L.....	16,739
Donohoe J E.....	18,410	Dunphy F A.....	18,471	Ellis L G.....	22,034
Donovan I C.....	31,523	Dunsmoor-Farley D.....	21,519	Elmes J E.....	15,312
Donovan J M.....	919	Dunwoody J M.....	20,060	Elmes L.....	16,168
Donovan K E.....	24,546	Dupuis S A.....	21,753	Elphinstone A C.....	21,811
Donovan M E.....	26,987	Duran S R.....	10,334	Elze A J.....	20,051
Donovan M I.....	20,385	Durban D A.....	8,013	Elze J K.....	18,703
Doo M.....	28,184	Durcan L.....	695	Elworthy C.....	16,379
Doolley M.....	27,482	Duret D.....	11,442	Embacher S.....	9,888
Dore E D.....	3,048	Durney J A.....	27,691	Embleton I M.....	22,645

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Emery N.....	23,271		Fast M F.....	15,639	98	Flynn J.....	28,731	536
Emlyn V.....	13,769		Faubert T.....	24,015		Flynn S D.....	18,634	
Emmerson D L.....	15,759		Faunt D J.....	20,146	24	Fobes B L.....	17,513	
Emmott J E.....	18,561	965	Fauquet-Lemaire M.....	27,660		Foden S G.....	25,754	1,853
Emervark V.....	1,420		Faurot P J.....	17,150		Foderingham E P.....	28,898	
Engbrecht J.....	12,774		Fawkes V.....	24,205	668	Foderingham R J H.....	14,041	
England M J.....	19,054		Fayad R M.....	19,465		Fogelberg B L.....	17,129	
Engleson W T.....	24,399	1,455	Fca M S.....	11,485		Fogg B L.....	19,792	
English B L.....	5,779		Fedorovich I C.....	18,189		Foley C L.....	149	
English J B.....	20,073		Fedoruk D D.....	16,444		Foley E D.....	17,343	
English P.....	17,719		Fedoruk N.....	20,404		Foley L.....	18,008	
English W B.....	31,771	1,010	Fedoruk N D.....	18,491		Foley S E.....	28,112	
Englouen F.....	22,491		Fee F.....	17,809		Folka S.....	8,815	29
Ennis B J.....	25,166	1,178	Feeney M.....	19,710		Follweier J.....	10,033	
Enns L D.....	22,588	14	Fefferman B L.....	20,215		Folmer E L.....	23,724	4,191
Enomoto R K.....	26,462	466	Fein I.....	12,166	417	Foncette S.....	27,631	
Enrich M.....	27,418	1,658	Feichner F M.....	1,469		Fong R.....	27,282	1,136
Enswoth C.....	24,384	320	Fendall G E.....	13,774		Fontaine J R.....	5,880	
Eperis M J.....	18,019		Fennings C.....	25,842		Foo G L.....	27,870	
Erfanifar E.....	32,227	608	Fenton D J.....	19,526		Foo L C.....	28,316	
Erickson A E.....	7,035		Fenwick M.....	5,205		Foord M.....	18,816	
Erickson D N.....	25,758		Ferguson B J.....	11,960		Forbes R E.....	26,405	65
Erickson K L.....	28,715	381	Ferguson C A.....	23,214		Forbister J.....	32,867	838
Erickson L C.....	25,391	1,062	Ferguson D L.....	18,333		Ford R D.....	26,084	629
Erickson R D.....	13,082	315	Ferguson M.....	15,612		Forehead D.....	8,935	
Erikson C.....	17,060		Ferraby C H.....	27,776	2,738	Forest C E.....	17,797	
Erland R.....	17,478		Ferris C.....	3,473		Forest C E N.....	25,328	286
Ermacora M D.....	25,133	2,637	Ferris R T.....	27,633	793	Forrest L M.....	31,676	1,147
Erman G A.....	18,221	40	Fesser D M.....	31,343	1,058	Forster L.....	11,133	696
Erman K J.....	22,289		Feuchuk A M.....	22,367		Forsyth E L.....	19,298	
Erman V F.....	18,127		Feyrer J.....	7,602		Fortier M.....	23,874	777
Ernst R K.....	14,643		Fichtner L J.....	24,460	598	Fortin C M.....	9,595	
Error C D.....	20,102		Ficocelli C.....	18,911		Foster C G.....	1,833	
Errington J E.....	26,793		Fiddler C.....	21,607	121	Foster D W.....	18,223	1,732
Esary K J.....	19,395		Fiddler N I.....	21,146		Foster J B.....	18,862	
Esau E S.....	21,834	83	Fidelman B.....	8,339	270	Foster M.....	22,052	
Eso M.....	26,502	1,578	Fidgeon W J M.....	35,900		Foster S.....	18,308	
Esposito A.....	16,671		Fiedorowicz S.....	26,661	208	Foster S D S.....	22,406	355
Essex R M.....	3,068		Field C R.....	7,711		Fournier C.....	14,663	267
Esterbrook B A.....	20,058		Field D.....	22,297		Fournier H.....	21,035	
Esterreicher E P.....	10,220		Field D J.....	25,317		Fowler D.....	310	
Esterreicher S.....	10,886	1,873	Field E A.....	21,579		Fowler H J.....	13,386	69
Etches D E.....	19,510		Field L H.....	21,791		Fowler J.....	19,138	1,179
Ethier H.....	8,933	292	Field R K.....	23,291	850	Fowler L A.....	19,962	
Evans C.....	10,641		Fieseler L M.....	19,953		Fowler M A.....	20,231	
Evans E.....	25,244	1,110	Filewood L.....	17,784		Fowle B E.....	4,318	9
Evans F M.....	4,594		Filiatrault D.....	3,405		Fowle D.....	17,133	
Evans J.....	18,775		Findlay E.....	16,070		Fox E.....	24,438	439
Evans K M.....	6,919		Findlay H.....	27,401	1,813	Fox E J.....	1,254	
Evans L A.....	14,472		Findlay L.....	27,250	961	Fox J C.....	29,207	741
Evans M E.....	31,559	40	Findlay J M.....	18,309		Fox K.....	17,578	
Evans M J.....	17,854	1,821	Fink C.....	13,732		Frame R.....	27,420	2,387
Evans N.....	18,229		Fink W.....	18,615		Francis D.....	7,936	635
Evans P A.....	20,410		Finlayson V M.....	12,308	34	Francis I A.....	20,431	
Evans P H.....	5,403	509	Finnegan J.....	4,540		Francis J A.....	18,478	
Evans P L.....	18,288		Finney L.....	19,879		Francis M.....	21,861	159
Evans R L.....	31,113		Fiorenzino M.....	6,000		Francœur J.....	4,875	
Evans R J.....	28,959	309	Fischmann E M.....	3,443		Frank R.....	26,927	37
Evans S M.....	20,589		Fisher B.....	22,901	296	Franklin E.....	30,837	161
Evastuk I C.....	27,894		Fisher D B.....	19,969		Franklin M A.....	495	
Everett F K.....	26,561		Fisher I T.....	24,653		Fransila H E.....	22,579	1,149
Everett V B.....	19,532		Fisher J E.....	27,518	1,098	Franske S.....	16,978	19
Evers D.....	26,139		Fisher L.....	27,185	567	Frans L R.....	28,896	
Ewan T J.....	27,525	37	Fisher L L.....	21,314		Fraser D.....	18,203	
Ewasuk E A.....	20,731		Fisher N V.....	12,672		Fraser D W.....	27,737	
Ewen D A.....	19,253	726	Fisher S H.....	18,967		Fraser J H.....	5,912	
Ewert K.....	18,452	218	Fisher T.....	23,116		Fraser L.....	22,037	1,405
Ewing L.....	28,212	15	Fisher V J.....	25,852	547	Fraser L E.....	27,464	666
Fader L.....	16,686	640	Fitzgerald D J.....	13,228		Fraser R A.....	31,317	890
Fafard F.....	17,602	527	Fitzgerald M.....	22,992	2,098	Frederick N.....	29,537	770
Fafard T M.....	18,095	102	Fitzgerald S.....	14,669	213	Frederickson C.....	20,651	132
Fagan G J.....	20,518	265	Fitzsimmons J.....	24,286	2,965	Frederickson D L.....	22,639	55
Fagerburg U.....	20,697		Fitzwillson S.....	24,653	261	Fredericksen T.....	27,928	
Fahman R W.....	31,790	2,791	Fjetland E J.....	22,657	133	Fredrickson J.....	20,926	
Fahrig A R.....	27,466	1,037	Flainek V.....	22,902		Fredrickson L G.....	12,746	
Fairbairn A.....	21,778		Flanagan K J.....	17,667		Frederickson R K.....	27,508	721
Fairbanks M E.....	13,800		Flanagan M.....	22,166	495	Freeman L.....	24,733	2,478
Fairhurst J S.....	28,423		Flann D A.....	17,480	1,099	Freeman T S.....	20,468	
Faith J M.....	27,633	787	Fleck K R.....	13,494	1,409	Freer L G.....	3,434	
Falconer M M.....	15,691		Fleck S.....	10,207		French L G.....	17,967	
Falk W.....	27,341	2,922	Fleeton J.....	23,836	7,686	French R.....	16,537	
Fallon C.....	22,283	1,268	Fleetwood C.....	27,401		French W.....	28,129	
Falsetta E.....	20,340		Flemig A M.....	19,325		French W R.....	20,507	
Fanning W.....	24,950		Fleming G B M.....	24,475	126	Frencie R.....	1,656	
Fantilo M E.....	19,197		Fleming M A.....	20,875	2,489	Frey C A.....	22,122	
Faris J D.....	26,881	1,663	Fletcher C A.....	8,730		Frick E A.....	28,902	
Farkas T A.....	18,466		Fletcher J P.....	16,613		Fricker N R.....	9,296	
Farkvam L H.....	26,707	583	Fletcher R.....	2,015		Fridell G.....	24,453	2,196
Farley E M.....	30,058	255	Fletcher R.....	18,901		Friedrich R.....	22,733	
Farnsworth S A.....	14,972		Flett C E.....	24,190	1,064	Friel L.....	1,314	
Farguharson S.....	26,591		Fleury G W G.....	19,218		Friend J F.....	32,286	258
Farrant T G.....	20,925	537	Fliczuk J G.....	48,432	1,415	Frie T S.....	20,805	
Farrill P L.....	20,684		Flotre D.....	16,785		Fries R M A.....	26,502	100
Farrill S W.....	18,410		Flucker W R.....	21,092		Friesen E B.....	18,430	14
Farwell J M.....	27,390	1,589	Fluevog E.....	17,255		Friesen I.....	22,013	35
Fasken R.....	30,559	1,100	Flynn A W.....	25,317		Friesen J K.....	23,060	
Fast K E.....	17,819		Flynn B.....	24,412	2,328	Friesen L.....	42,602	706

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Friesen M.	9,256		George F.	25,017	51	Gorne E. D.	24,525	2,136
Friesen P.	21,541		George P.	32,245	773	Gorse D.	5,558	
Friesen Z.	16,334	255	Gerard R. M.	12,952		Gort J.	36,973	
Friess L. A.	26,919	1,193	Germaine M. W.	8,775		Gosselin A.	2,158	
Frigon B. D.	6,840		Gerstel C. L.	758		Gossen J.	12,550	
Frisk L.	17,582		Gerstmar L.	17,527	42	Goucher K.	13,745	
Frisk W. A.	11,687		Geruski V.	22,549		Gould J. W.	22,770	53
Friskie G.	19,758		Ghuman D.	6,155		Gould R.	12,739	
Friskie W. G.	19,182		Ghuman K. K.	7,432		Gould R.	23,251	5,710
Frith I. B.	26,473	1,737	Giannotti L.	18,304		Gould S.	19,858	
Fritz S.	26,383	3,029	Gibb F.	20,015		Goulet J. L.	22,536	
Fritzke B. W.	21,492		Gibb M.	16,647		Goulet P. M.	212	
Fritzke I. M.	18,230		Gibb M. J.	16,780	64	Gover N. F.	30,156	758
Froese S.	21,543	349	Gibbons A.	17,799		Goyer B.	25,754	1,394
Frost A. E.	3,774		Gibbons S.	9,388	74	Goyette C.	14,943	
Frost K. S.	20,722	594	Gibson C. D.	1,662	110	Grabow G.	16,568	148
Frost N.	12,818		Gibson E.	7,015		Gradwell D.	19,987	1,014
Fry J. E.	26,182		Gibson E. F.	19,876		Graf C.	20,050	105
Pachs E. M.	21,255		Gibson G. J.	18,607		Graf V. J.	17,803	
Fujimura G.	29,091		Gibson K.	18,775		Graham A.	16,110	
Fuller B. M.	10,735		Gibson W. L.	5,156		Graham C. A.	17,233	
Fuller G. J.	23,398		Giddens R.	20,290	998	Graham D. C.	17,530	
Fuller M.	28,365	537	Gies T.	583		Graham H.	6,257	
Fulton A. B.	24,366		Giesbrecht L.	3,632		Graham I. H.	11,158	
Fulton C. M.	17,709		Gilbert M. C. L.	19,759		Graham I. J.	22,107	
Fung A.	27,356	831	Gilbert R.	15,904		Graham I. J.	19,606	
Fung E. C.	700		Gilchrist B.	3,240		Graham R. L.	19,033	
Fung M.	18,227		Gilchrist L.	19,171	67	Graham R. L.	8,769	
Funk A.	27,504	1,760	Giles N. L.	22,681		Graham R. T.	27,349	612
Funk D.	14,048		Gill B.	27,415		Graham R. W.	17,761	
Furtado S. M.	17,562		Gill C. L.	5,349		Grahame M. A.	3,879	
Fyvie E.	16,526		Gill C. P. S.	25,015	1,811	Granlich L.	20,042	
Gabriel C.	20,195		Gill K.	12,814		Grand Maitre M.	14,314	90
Gabriel D. L.	7,940		Gill K. M.	11,514		Grand-Maitre M. A.	157	
Gackstatter M. A.	8,255		Gill S.	19,622	212	Grande V. L.	19,993	
Gadd N. A.	9,630	7	Gillen B. J. F.	22,654	33	Granger N. F.	18,985	
Gaudes C. M.	27,913	106	Gillespie J. S.	20,556		Granger T.	15,456	
Gadshy M. A.	1,254		Gillespie K. S.	16,536		Grant A.	2,830	
Gadshy T. R.	22,543		Gillham E.	6,261	181	Grant D.	17,467	
Gaetz R. E.	26,005		Gillies D. W.	27,368		Grant F. W.	22,591	
Gagne M. P.	9,538		Gillies S.	18,054		Grant G. M.	21,390	
Gagne S. A.	15,982		Gilliland L. A.	18,105	97	Grant H. E.	17,938	
Gagnon L.	26,297	3,469	Gilliland L. A.	4,693		Grant J.	22,781	1,818
Gagnon M.	19,574		Gilliland S. D.	20,072		Grant J.	7,390	305
Gair N.	18,409		Gilmour R.	27,461	4,333	Grant K.	17,659	
Gair S. A.	20,470	15	Gilroy P.	6,079		Grant M.	13,805	
Gardner L. C. A.	18,970		Gingell Y. N.	20,404		Grant M.	43,785	6,473
Gajjar D.	13,248		Giorgio C.	14,701	424	Grant P. N. L.	18,529	
Galan S. P.	29,530	5,180	Gjesdal A. M.	19,790	762	Grant S.	18,529	
Galbraith C.	19,817	1,000	Glaser V.	3,187		Grant V. L.	24,591	2,055
Galbraith D. R.	14,058		Glass A. S.	17,779		Grantham A. V.	28,863	
Galbraith W. R.	29,909	95	Glass M. T.	17,622		Grantham T.	12,265	
Galdames-Fischer M.	2,118	167	Glass S.	17,161		Gratzen S.	12,244	
Galenowski K.	13,352		Glatstein G.	25,418	1,602	Gray J. R. G.	27,812	168
Galics R. M.	28,010		Gleave A. M.	18,984	77	Gray J. W.	20,760	
Gall L.	18,434		Gleave M. F.	11,328		Gray M.	21,733	
Gallagher A. V.	19,595	79	Glen A. L.	31,756	215	Grayson U.	18,232	
Gallagher D. M.	14,746	62	Glendinning S. A.	4,846		Green B. L.	545	
Gallagher J. P.	8,250	345	Glockzin D. J.	18,079		Green B. L.	979	
Gallamore S.	27,928		Glover E.	17,129		Green B. A.	2,061	
Gallant S. W.	9,348		Glover G.	25,045	135	Green C.	23,708	1,617
Gallant T. M.	24,449	703	Glover N. J.	21,826	238	Green C.	21,574	
Galpin M. C.	19,949	17	Glowacki M.	16,794		Green D.	1,607	
Gamble I. S.	27,647	272	Glowacki M.	8,787		Green K.	22,676	174
Ganchar M. M.	17,443		Goble B. H.	24,177	104	Green L. B.	10,575	
Gandy S.	16,023		Goburdhun C. N.	33,274		Green M. R.	22,434	278
Garandza W.	13,396	1,538	Goburdhun R. S. P.	27,355		Green S. L.	18,445	371
Garcia C. M.	24,278	2,853	Godfrey T.	21,223		Greene J. I.	20,407	
Gard M. C.	27,321	87	Godler B.	20,942		Greene M.	32,622	83
Garden L. M.	27,340	710	Godler C. J.	7,212	300	Greenwood L. A.	27,433	2,839
Gardner B. D.	19,987		Goerzen R. G.	22,565	185	Greer C.	4,584	
Gardner M.	18,727		Goglin S. D.	19,883		Gregorius R.	7,327	
Gardner B.	16,871		Gohs D.	4,668		Greig D.	24,076	1,543
Gardner E. G.	17,865	233	Gojovic P. G.	7,376		Greiner R.	12,531	
Gardner K.	25,078	83	Gokhale A. A.	24,432	797	Grentham H. M.	22,934	238
Gardner V. J.	18,585	30	Gokhale V.	28,404	799	Grentham R. M.	26,283	2,553
Garen-Kooper M. L.	27,359	1,528	Goldberg M.	8,934		Grendel N. K.	5,280	253
Garfield H.	14,993	156	Goldsmith C.	27,560	2,352	Grenier S.	19,950	
Garfinkel L.	27,399	1,349	Goldsmith E. S.	5,088		Grewal M. K.	17,929	118
Garnier L.	19,098	1,252	Golley Y. G.	21,316		Griffin B. H.	18,314	
Garoupa U.	10,650	32	Golling C. J.	20,623		Griffin G.	22,636	
Garrett B. L.	19,771		Gollmer E. H.	18,246		Griffin L. L.	19,176	299
Garrett G. J.	27,542	1,412	Good L. D.	19,979	89	Griffith B. J.	23,008	
Garside G. R.	27,650	1,143	Goodacre L.	2,673		Griffith B. L.	11,760	
Gaskell P. R. M.	27,620	677	Goodall J.	2,555		Grijzen R. W.	26,971	
Gates J. E.	8,714	191	Goode P.	18,650		Gillis H.	24,381	
Glaiven N. C.	7,341		Goodell T.	18,192		Grindle J.	265	
Gauthier A. R.	19,865		Goodman H.	21,974	31	Gris J. L.	24,405	1,387
Gauthier P. W.	18,387		Goodman L.	2,080		Grizzle V.	21,134	380
Gaw D. G.	27,544	489	Goodson K. R.	16,131		Gronlund F. M.	12,085	
Geddes W. L.	11,912		Goodwin D. E.	5,579	107	Groom J. W.	28,932	5,053
Gedye C. A.	36,468		Goodwin P.	27,330		Grosse M. C.	19,750	
Geissinger J. E.	19,715		Gooz C. J. E.	15,128	111	Groat J. B.	4,666	
Gemmell B. G.	17,314		Gooran-Coleman J.	26,916		Grove C. D.	10,768	
Genesis P. M.	19,962		Gordon G.	9,918		Groves M. C.	17,727	
Genovena D.	24,360		Gordon R. N.	5,160		Gruman M.	24,425	
George D. E.	749		Gorman C. A.	16,243		Grunberg F. C.	19,557	115

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Gryde C.....	23,820		Hancock L.....	25,174		Hawrys A.....	26,881	1,933
Guay D.....	15,804	487	Hancock S B.....	24,467	645	Hawthorne M.....	18,222	
Guerra F.....	21,177		Handford P.....	24,024	108	Hay S H.....	19,194	
Guernard S J.....	27,448	1,693	Haner J M.....	19,765	1,321	Haydamack P.....	9,390	
Guenet E.....	3,522		Haney P E.....	19,066		Hayes-Gardiner S L.....	5,274	7
Gusdon R B.....	32,321	2,112	Hankey J M E.....	28,692	413	Hayes-Newington L.....	30,287	
Gusmond C.....	20,115	619	Hanley L A.....	28,864		Hayes A.....	5,842	
Gutic M.....	12,479	72	Hanlin M.....	9,318		Hayes J.....	6,908	
Gullbransen L.....	10,876		Hanna L M.....	19,092		Hayes Judy.....	26,676	1,418
Gulliver S.....	18,162		Hanna S R.....	31,471		Haynes C R.....	30,973	415
Gunn B.....	17,864		Hanna V L.....	9,405		Haynes R H.....	8,478	316
Gunn J A.....	9,835	286	Hannah G L.....	14,052	354	Hayward B.....	15,667	
Gunn L.....	27,384	1,816	Hanon J C.....	31,074	2,872	Hayward R S.....	26,881	263
Gunner E G.....	21,612		Hanrahan M P.....	12,164		Haywood J.....	8,850	
Gunter E.....	32,690	999	Hansen C A.....	21,809		Haywood M J.....	1,014	
Guretzki L.....	17,802		Hansen C L.....	24,493	124	Head M.....	19,834	103
Gursey R L.....	20,495		Hansen E L.....	18,259	84	Headrick R.....	22,642	110
Gurr S M.....	15,548		Hansen E P.....	10,910		Headridge K.....	19,946	
Guse D.....	31,586	679	Hansen M.....	14,089	1,208	Heal C.....	4,383	
Gusman A.....	29,317	100	Hansen T.....	20,524		Healy R.....	16,085	178
Guss V B.....	22,686		Hanson J.....	21,379	408	Heaps K.....	15,893	
Gust G L.....	18,882		Hanson P.....	9,257	20	Hearn E N.....	22,511	
Gust S M.....	25,200	1,767	Hanson W I.....	12,635		Hearty L.....	22,630	
Guthrie L G.....	13,893		Hansra A.....	17,768		Heath G C.....	16,496	
Gutkin D.....	23,927		Hanvel R.....	43,678	8,813	Heather S A.....	27,698	1,499
Guy J R.....	7,435		Hanaga S M.....	34,042	4,092	Hebden P L.....	21,360	
Guzzi K.....	7,937	22	Harcott B.....	20,813		Hebert D M.....	24,191	
Guzzi P.....	18,352		Harcourt M.....	14,915	1,401	Hebert K N.....	3,691	
Gysel J D.....	23,604		Harcourt S.....	9,748		Heckel S.....	17,326	
Haeblerin L.....	36,002	2,891	Harder D A.....	25,051		Hedican E E.....	21,475	
Hachkevich I M.....	29,919		Harder R.....	25,827	50	Hedin G P.....	20,092	212
Hackett C C.....	22,613	21	Harding A F.....	7,280		Heidebrecht E J.....	27,215	1,025
Hackett H J.....	12,008		Harding L.....	27,337	1,312	Heidebrecht R.....	2,458	
Hackett J D.....	53,829		Hardwick Y A.....	30,500	504	Heikkila T.....	21,518	
Hackett J T.....	19,539		Hardy C.....	22,624		Hein V.....	20,073	
Hackl K A.....	1,397		Hardy H R.....	6,982		Heinrich J L.....	18,877	
Hadden R M.....	18,306		Hardy L A.....	18,945		Heinzelman P V.....	20,405	
Haddock V L.....	17,768		Hare A S.....	32,780	296	Helgeson L.....	24,385	3,022
Haddland C R.....	14,962	920	Harestad J.....	4,226		Helgeson S L.....	4,458	
Hadwin J T.....	18,340		Hargie D M.....	2,239		Helgeson L G.....	20,024	
Haecher M E.....	18,250	49	Hargie G W.....	12,700		Hellyer N.....	13,126	35
Hagel A Q.....	703		Hargitt H.....	21,541		Hellyer P J.....	7,732	
Hagel S.....	19,841	28	Hargitt J V.....	21,585		Helm M S.....	12,641	
Hagen M M.....	28,879		Hargu G.....	24,296	694	Helm S.....	15,427	
Hagensen R H.....	27,337	151	Harker P.....	20,639		Helvoigt H.....	14,816	77
Haggarty S.....	18,759		Harlock W.....	8,982		Hemmerling D L.....	23,670	
Hagley B.....	18,173		Harlow M.....	6,295		Hemming D J.....	32,970	532
Hagley R A.....	28,115		Hart M.....	1,350	43	Hemming P J.....	20,377	
Haigh P.....	21,610	173	Hartman C L.....	22,117	151	Henderson A H.....	8,383	
Haines N.....	7		Hartman C A.....	18,364		Henderson E.....	24,608	2,662
Halabourda S M.....	28,821		Harper D.....	18,399		Henderson G.....	22,188	
Halatus H.....	21,090		Harper J.....	15,899	32	Henderson M.....	17,684	
Hale A.....	20,056	7	Harrington M.....	18,309		Henderson M A.....	42,616	675
Hales C D.....	19,541	198	Harris E E.....	16,904		Henderson R F.....	31,400	475
Haley E C.....	22,367	108	Harris E J.....	17,309		Henderson S.....	19,165	491
Haley M A.....	5,149		Harris F E.....	20,174	216	Henderson S.....	23,470	324
Halina J.....	9,962		Harris I.....	26,382	136	Henderson V.....	20,044	
Hall D.....	14,657		Harris J M.....	31,764	905	Henderson Y R.....	18,391	
Hall D.....	18,094	55	Harris J A.....	27,474	820	Hendrickson C A.....	15,969	14
Hall D W.....	17,928	41	Harris L.....	9,816	43	Hendy L.....	22,517	217
Hall H M.....	22,623	42	Harris L.....	8,916		Henley P M.....	21,611	
Hall J B.....	22,970	738	Harris R.....	100		Henley V L.....	27,415	1,759
Hall J E.....	19,526		Harris R C.....	25,174		Henneveld J M.....	5,280	7
Hall K.....	20,336	1,397	Harris T A.....	28,308	1,676	Henning A M.....	7,642	
Hall K A C.....	26,044	218	Harris V.....	16,084		Henry K D.....	17,602	
Hall N E.....	20,556		Harrison C J.....	16,042		Henrich O C.....	21,815	
Hall P C.....	16,294		Harrison R L.....	21,118	114	Henricksen C.....	17,206	
Hall S.....	13,357	149	Harrison S.....	26,867	2,661	Henricksen L.....	16,284	
Hall S A.....	24,718		Harrison W.....	20,299	259	Henricksen C E.....	7,721	
Hall W L.....	31,575	467	Harold N.....	17,424		Henry C.....	23,771	2,772
Halum I W.....	22,269		Hart R.....	18,467		Henry C D.....	29,327	
Halset W.....	24,321	954	Hart R.....	27,133	160	Henry M P.....	7,838	
Halstead K M.....	4,990		Hart R R.....	14,467		Henry R.....	16,900	
Halvorson G M.....	19,943		Hartley R.....	3,286		Henry R M.....	31,793	891
Halvorson S M.....	9,851		Hartnell E.....	1,309		Henschke N M.....	23,524	1,438
Hamblin G W.....	39,815	4,597	Hartnell G E.....	22,102		Henson S.....	441	
Hamilton B.....	11,635		Hartree M K.....	23,422		Henze H C.....	16,700	132
Hamilton C.....	17,977		Hart B.....	25,167	974	Hepburn B.....	17,797	
Hamilton E M.....	20,092		Hart L D.....	16,523		Hepburn J O.....	14,272	12
Hamilton G G.....	16,465	1,755	Harvey J.....	20,578		Hepburn L.....	18,639	
Hamilton J M.....	22,329		Harwood M.....	26,759	688	Hepting D.....	17,054	
Hamilton K C.....	26,814	780	Hassall J N.....	17,731	7	Hepting E.....	32,660	1,326
Hamilton M L.....	20,373		Hassan M.....	19,949		Heptinstall M.....	17,314	
Hamilton N.....	21,639		Hassard S.....	19,615		Herschenson P.....	14,332	
Hamilton P A.....	20,890		Hastings J.....	820		Herd K.....	11,391	
Hamilton S F.....	22,885		Haswell C.....	16,204		Hern A R.....	31,710	804
Hamilton W S.....	22,091	45	Haughton W M B.....	7,715		Herny D R.....	17,193	
Hamlin R R.....	441		Hugo G O.....	33,399		Heron Y.....	18,399	
Hamlin K.....	4,282		Hugo L J.....	25,584	442	Herringer B.....	25,643	10,961
Hamm E.....	17,963		Hulk M L.....	21,640		Herrling T.....	20,275	1,149
Hammerlik W T.....	29,043	618	Hulka G R.....	20,749	336	Herrmann A D.....	13,905	
Hammersmark D E.....	33,228		Huener J.....	23,845	675	Herrmann B C.....	19,927	385
Hammond M A.....	22,824		Hawkes L.....	9,692		Herrmann C M.....	19,413	
Hammond R B.....	14,270		Hawkins S J.....	3,514		Herron R B.....	17,094	
Hansline M L.....	16,572	3	Hawley C.....	29,810	1,993	Heske G.....	6,549	
Hampton J E.....	22,696		Hawley J P.....	23,269	1,411	Heslop S A.....	28,316	1,325
Hanbury N R.....	27,479	554	Hawrychuk C.....	22,000		Hess-Dolgin R.....	14,079	587

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hetherington T J	27,563	1,096	Holub T J	9,878	193	Hurley C	20,036	2,241
Hewer B	18,922		Homer A A	22,588	42	Hurst D I	3,469	129
Hewitt M I	19,334		Honan D M	13,222		Husa K T	28,593	
Hewlett K	24,425		Honan R G	9,181		Hutcherson C L	18,340	
Heywood S A	27,652		Hoogveen M N	18,185	60	Hutchinson E E	60	
Hickey J N	19,883		Hoogland L	19,005		Hutchinson N	15,118	1,386
Hickman K M	16,623	69	Hoogstraten E T	53,919	837	Hutton-Potts R M	27,496	
Hicks C L	18,143	87	Hooker B L	1,976		Huuhja P S	18,397	102
Hicks J	19,117		Hookstra A	20,627	17	Huzel D	15,839	
Hicks J H	1,327		Hooper S D	17,337		Hyam N	25,768	1,043
Hickson S	29,006		Hooson V	2,178		Hynninen A C	13,939	
Hiebert C A	20,261		Hopkins M E	20,821		Hynninen R K	20,866	
Hiemstra H	20,084		Hopton M	17,849		Iannucci J K	27,487	1,555
Higgins C L	19,655		Hopton S J	9,104		Ibsen P E	6,064	
Higgins L R	22,338		Horan T	22,594	131	Ibsen P M	18,322	
Higginson D	13,275	63	Horiatsky M Z	67,026	14	Ibuki T	12,577	
Higham W	27,734		Horkoff N E	10,241	117	Idler P J	5,068	
Hildebrand J	206		Horn N A	20,303		Ilett J	30,116	61
Hildebrand P A	18,432		Hornby S	384		Iley G	2,849	
Hildred R	10,984		Horne A	3,820		Iles I	25,443	
Hill B	1,032		Horne J	16,346		Ily B	4,420	
Hill C M	20,011	154	Hornischfeger G B	20,508		Ily D	5,990	
Hill D A	31,113		Hornshy J H	5,617	28	Imeson H A	17,245	19
Hill E R	18,639		Horsman M	5,053		Immega G	357	
Hill G	21,838		Horton D	14,430		Inglis R A	1,702	
Hill G C	34,227	1,572	Horton F	10,724		Inglis W	20,739	
Hill L	19,625	112	Horton T T	18,416		Ingram D M	6,918	
Hill L E	2,504		Horvath H	14,586	16	Ingram H A	2,006	52
Hill M R	28,415	499	Hosanee P M	3,134		Inkster D M	26,600	
Hill T	5,404		Hoskins L E	17,283		Inkster E W	21,426	
Hilliary F J E	31,962	453	Hoskie J M B	28,594	1,072	Innes R D	25,577	1,556
Hille L E	24,104	1,118	Hotchkiss E	5,123		Ionis A J	27,019	50
Hillier V	20,103		Houchen E	22,016		Inskip V	1,073	
Hilliard R E	22,776		Houde L O	27,679	283	Ip A M	26,631	2,969
Hillier S	22,032		Hough G J	18,657	41	Ireland A J	605	
Hills T	11,279		Houghtaling J	971		Ireland E A	21,559	269
Hillsden L M	33,863	1,417	Houghton B A	10,692		Irish L P	22,510	
Hilton M R	18,074		Houlden J E	11,356		Ironmonger W G	31,692	2,950
Hinds J A	10,630		Hoult C M	26,019	2,450	Irvin R	20,392	
Hinds L M	20,256		House D A	17,337		Irvine D N	28,822	119
Hine H L	19,973	17	House J	19,727	646	Irvine E H	28,330	
Hinkelman J	15,397		Housman J A	27,808		Irvine J M	4,089	
Hioh E	32,187	1,267	Houston B	18,848	58	Irvine R J	13,277	
Hirose S	17,656		Houston D	16,118		Irving N L	10,816	
Hirose T	15,937		Houston H	3,124		Isaac F B	27,951	220
Hirsch P A	28,034		Hovland D	26,624	155	Isaacs S A	22,462	1,514
Hirsch S J	17,782		Howard A C	10,574		Ishikawa S	20,657	30
Hirschberg P L	23,358		Howard-Whitner E	10,235	87	Isley W G	27,286	2,246
Hirst J	24,730		Howard A D	22,809	1,820	Itterman G	9,215	
Hity L	15,728		Howard A L	14,681		Iverson F	18,689	
Ho C L	27,498	916	Howard B	11,261		Ives H B	15,342	2,713
Hobbs J L	19,961		Howard E	22,178	1,669	Vison L R	26,871	344
Hobbs K	14,359	758	Howard T	24,329	1,276	Jabs S	16,140	
Hobkirk S V	27,423	1,047	Howe C E	9,185		Jackman D M	4,968	110
Hobson C S	4,046		Howells S E	17,761		Jacks B	21,599	14
Hobson L	17,247		Howes A C	17,305		Jackson A	25,026	1,313
Hockey S W	16,282		Howes B A	16,762		Jackson B	14,837	
Hodgins V J	16,528		Howes G J	18,205		Jackson B M	24,425	204
Hodgson C	27,727	177	Howes K	23,339	1,161	Jackson E	28,803	295
Hodgson G L	17,935		Hoyer D	9,388		Jackson E	18,164	
Hodson F	32,588	97	Hoyrup K H	19,488		Jackson G L	8,742	
Hoepfner S	7,012		Hrecka S	14,393		Jackson J	22,198	
Hofmann E	7,023	27	Hryciw H J	26,777	4,605	Jackson J M	18,507	
Hofstede W	19,155		Huband G	20,131		Jackson J A	22,831	
Hogan M D	19,817		Hubbard M	16,569		Jacobs D	5,268	
Hogan V L	19,126		Huber M	17,834		Jacobsen D	17,143	
Hogg D F	21,438		Huber P A	21,703	1,999	Jacobsen S E	8,692	
Hogg J A	6,620	251	Hubley C	7,023		Jacques S J	15,939	
Hogg R J	25,354		Hudnall C	28,799	166	Jaeh N M	5,443	
Hobert S	13,898	1,581	Hudson A	24,587	890	Jalier K	18,318	
Hoisington E A	17,067		Hudson C	28,128		Jagdeo A H	22,890	216
Holberg D	27,351	322	Hudson K	16,793		Jagdeo S G	28,406	
Holder D E	2,355		Hudson K M	11,575		Jagt R	20,714	
Holding L A	17,543		Hughes A P	14,393		Jamal N J	31,521	970
Hole C R	16,846	88	Hughes I Y	14,348		James A	8,928	
Holland G B	28,506	1,058	Hughes N	29,053	237	James M E	19,943	326
Holland N	2,749		Hughes R	23,583	380	James M	24,355	1,860
Holland S A	11,297		Hui M W	19,614		James P L	1,228	
Hollier J C	19,865	304	Huisman R	11,406	7	James S	3,133	
Holm C F	27,565	2,215	Huitema-De-Frenne	12,123		Jameson M G	30,392	832
Holm R E	19,370		Humphrey F	11,345	31	Jamrich J E	20,977	
Holman S S	1,200		Humphrey L	28,074		James M	16,573	
Holmes C I	13,099		Hundal A	5,121		Jang E M K	25,520	
Holmes H L G	31,113		Hunka P A	14,960		Jang L	22,910	
Holmes K M	24,307	778	Hunt A T G	29,002	1,540	Jannaway I A	4,098	
Holmes L D	28,281		Hunt D J	12,555		Janssen J S	26,512	1,389
Holmes M	10,156		Hunt K O	15,353		Janz L A	18,644	7
Holmes M S	17,555		Hunt P J	20,217		Janzen G L	2,079	
Holmes P J	20,252		Hunter B	27,095		Janzen J M	20,173	
Holmes P	6,777		Hunter D	32,280	410	Janzen N L	3,655	
Holmes T	6,070		Hunter E M	27,399	914	Janzen N	1,432	
Holopainen S I	21,833		Hunter J A	14,416		Jaouen M T	17,678	
Holby L	7,604	848	Hunter L A	4,546		Jappy A J	20,125	
Holter G	13,832	494	Hunter M L	546		Jardine C P	4,357	
Holom P	18,184		Hunter S J	30,618	2,825	Jardine D	19,481	35
			Huntingford P J	21,943		Jarvie J S	9,732	
			Hurd E K	31,710	766	Jarvis D	17,829	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Jarvis E E	4,466	64	Jones L J	17,744		Kelley J	8,810	
Jarvis R J	27,668	807	Jones L	24,082		Kelshall F	9,207	
Jason J L	28,988	51	Jones M F	21,655		Kelty J E	19,572	2,938
Jatlowski V C J	17,804		Jones P M	2,432		Kembel S J	18,397	367
Jeff D A	18,149		Jones R	17,810	444	Kemney C M	16.5	
Jeffery R M	18,668		Jones R M	27,666		Kemlo R D	24,787	1,334
Jeffs B L	4,740		Jones V J	14,416		Kemp D	26,262	
Jelinek N S	24,968		Jonsson U K	16,463		Kemp F H	25,419	461
Jenkins L	24,162	1,130	Jordan A	13,516	7	Kemp M	22,163	
Jenkins S	15,705		Jordan D J	1,254		Kemp M L	9,377	
Jenkins S M	18,442		Jordan H E	1,517	82	Kemp E J	22,856	447
Jennings B	19,939		Jordan L	20,148		Kennedy V	26,442	
Jennings D	25,179	1,021	Jorgensen B	19,066		Kenneally P L	5,474	82
Jennings L A	17,399	65	Jorgensen L R	20,516		Kennedy C J	27,456	
Jensen C A	2,840		Jorgensen L R	12,251		Kennedy D	6,120	
Jensen K J	23,759		Jorgenson Conway J	24,387	715	Kennedy D L	11,174	
Jensen K J	26,775		Joseph R M	20,985		Kennedy D R	20,412	
Jensen R	14,501	484	Jovanovic J I	20,536		Kennedy I A	15,599	
Jensen T	25,986	1,171	Jowett D R	17,004		Kennedy M J	31,648	399
Jew K	24,937		Jowett M	6,595		Kennett M G	5,174	266
Jewell L	11,414		Joyce H	19,187		Kennedy J L	18,290	
Jinnah Z	18,090		Juby M	17,465		Kenny F L	21,099	183
Jobb A C	10,635		Judd J L	22,171	19	Kensall B	20,862	
Joesbury A J	18,203		Judd M L	20,636	900	Kent D H	13,305	2,449
Johal M	17,176		Jung J	13,955		Kenyon D L	20,788	
Johansen I A	19,662		Jurenska S B	93,184		Kenyon L A	18,875	69
Johansen J T	3,763		Juzkow L F A	25,997		Ker M S	17,457	
Johansen R	30,557	132	Kahool K F	28,264	1,337	Kerelink D M	24,727	
Johi G	32,465	650	Kahool U M	17,802		Kerr B	20,238	106
John S	20,966		Kadur D M	13,401		Kerr B	20,294	
Johnson A W	43,754	2,991	Kaertner S	16,083		Kerr J M	26,921	
Johnson C K	15,109	126	Kafka A	19,096		Kerr L A	19,647	16
Johnson D	18,079		Kagel K	22,039		Kerr L D	20,802	
Johnson D	457		Kagis P	31,848	943	Kerr S	4,949	
Johnson D	17,399		Kainer J	22,199	1,127	Kerr S M	20,984	
Johnson D L	22,588	921	Kaiser B M	22,449		Kerrlake S E	19,086	128
Johnson D T	19,518		Kaito D	18,674		Kerriens H M	19,211	
Johnson E	18,858		Kalberg B M	19,099		Kesner B K	19,196	283
Johnson G	28,176		Kalmakoff D J	8,301		Ketchen S A	15,817	337
Johnson G G	6,807		Kals E	5,034		Ketter J	13,996	403
Johnson G E	29,307	464	Kals F J	28,851	152	Ketterer E M	22,676	1,002
Johnson G	17,656	1,012	Kals G L	17,724		Kettleman M	22,540	210
Johnson H	30,643	1,664	Kaluzny B J	20,009		Kewin R M	19,579	117
Johnson H D	24,271	459	Kamensek C A	10,872		Khan A A	31,230	3,060
Johnson H I	19,551		Kaminski K	31,862	1,200	Khan S R	17,757	
Johnson J	703		Kaminski S R	21,132		Kiener H A	12,920	
Johnson J	22,705	271	Kamelys J	16,561		Kifak E A	13,883	230
Johnson J K	27,042	984	Kang M S	38,795	374	Killaly-Fischer K	20,131	205
Johnson J N	809		Kao-Lin B	3,848	397	Killam S M	7,057	
Johnson J R	19,519		Kao S	28,054		Killeen P	16,783	30
Johnson J R	540		Kapozta E	26,656	7	Killips J	20,071	
Johnson K	5,332		Kappes J W	30,311		Killoran T C	27,464	
Johnson K M	17,722		Kaprak W	28,134		Kim M	12,162	
Johnson L	20,198		Karam A	19,659		Kimpton D	28,508	762
Johnson L G	5,292		Kardolus P	2,668		Kinaschuk B	18,144	
Johnson L K	19,642		Kargus M	844		Kincaid J	19,681	635
Johnson M	22,763		Karnel S	27,491	902	Kinch E	4,070	
Johnson M G	19,132	59	Karney J	21,462		Kind B L J	19,543	
Johnson P	13,570		Kasajamaki P	21,462		King C	21,510	
Johnson P C	17,699		Katsamakis C	7,782		King H W	18,237	
Johnson P M	22,468		Katz-Elam B	30,748	1,243	King J	20,016	35
Johnson P S	28,666	402	Katz-Elam C	9,963		King J M	8,359	
Johnson R E	20,510	1,121	Katzalay K H	27,828	2,572	King K	5,073	106
Johnson R L	33,653		Kavanaugh B R	15,820		King L	24,291	1,462
Johnson S	3,793		Kayban F	23,962	1,390	King M	17,044	
Johnson T M	27,822		Kazakoff K	8,907		King P H	9,768	236
Johnston B K	34,675	1,976	Keam S J	29,106		King R W	22,595	932
Johnston B	23,496		Keane C J	28,307	1,574	King S J	24,329	1,602
Johnston D R	16,880		Keating J J	28,088	1,145	Kingscott M R	8,474	676
Johnston E	9,820		Keating P M	20,424	12	Kinney A A	18,076	
Johnston G D	28,152	671	Keats J G	29,808	5,305	Kinney K	12,804	
Johnston H L	12,325	1,110	Kee R	6,967		Kirby C	4,859	
Johnston J D	12,806		Keel M A	7,318		Kirk C E	26,957	
Johnston J K	19,880		Keelan J P	25,522	2,931	Kirk C W	18,891	
Johnston L J	18,921		Keeler E L	1,219		Kirk L M	21,297	
Johnston L M	28,112		Keenan A M	19,950		Kirkby W M	22,579	221
Johnston L R	21,820		Keenan M E	3,420		Kirkpatrick A M	24,057	771
Johnston R B	22,109	51	Keenley K R	12,574		Kirkpatrick B R	5,219	
Johnston R J	6,471		Kefalme M	11,769	229	Kirkpatrick L L	18,521	
Johnston S	16,995		Kehoe D	24,353	1,401	Kiselbach D J	22,541	128
Johnston S	31,202	636	Keith M	21,868		Kitchen S A	19,940	31
Johnston V	17,876		Keith V	8,530		Kitson V A	9,945	
Johnston W	15,775		Kellar F F	21,957		Kivimaa R O	10,166	
Jones C	16,604		Keller G	4,902		Klapwijk V	13,432	
Jones D C	6,505		Keller J M	31,181		Klarich V	9,531	
Jones R	17,763		Keller L M	24,167	21	Klassen A	25,812	798
Jondahl J H	30,283	69	Kelley D E	11,541		Klassen C L	23,044	1,587
Jones A L	28,861		Kelley R W	31,113		Klassen G E	18,419	
Jones B	5,263	52	Kelly C	18,981	492	Klassen P I	22,143	
Jones D S	18,697	437	Kelly D J	18,595		Kline V N	19,426	
Jones G	18,669		Kelly H A	18,324		Klcoo L J	10,389	
Jones G	20,875		Kelly J M	2,703		Kleib D	27,689	3,138
Jones G A	27,268	474	Kelly K L	21,910		Klein A	23,306	
Jones J	23,299	277	Kelly L	25,249	2,464	Klein M	8,064	
Jones K	14,861	1,726	Kelly S A	21,468	20	Klein W E	17,935	
Jones K J	10,961		Kelly S L	13,362		Klemmer W F	23,746	955
Jones L	8,740		Kelley I F	8,863		Klepach S L	5,120	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Klinger M A	21,209	1,195	Kumar A G	11,924		Larsen A M	17,713	
Klinka J	24,571	398	Kumar R	28,147		Larsen K E	13,970	854
Klock N	21,746		Kumar R	29,800		Larsen L M	22,922	129
Klohn J H	18,633		Kumar V K	18,306		Larson C E	3,536	
Klose J	19,510		Kuniski D	16,383		Larson C J	39,230	
Knapp E K	17,270		Kupferschmid M	17,699		Larson D M	4,108	
Knapp E P	19,265		Kurl S	29,417	3,903	Larson K	21,315	1,670
Knezy I	2,995		Kusack L M	17,856		Larson M N	21,340	700
Knibbs L R	9,108		Kushner H B	12,028	203	Larson P	13,847	
Knight J E	10,009		Kutcher A	3,382		Latchman S W	13,862	
Knight J E	27,362		Kuwada T	15,307	191	Latham E F	22,456	428
Knight R M	22,531	4,168	Kuz G	19,994		Lau H Y	19,376	
Knight S	8,694		Kuz W M	2,969		Lau J	27,587	
Knight S	20,630	579	Kuzminski R	27,156		Lau J M L	27,697	364
Knights R	17,446		Kwan D C	14,436		Lau L	28,499	
Knischewsky R A	29,221		Kwan R H	6,895		Lau M F	22,684	
Knott C J	27,455		Kwinter A I	32,827	2,354	Lumghy L	41,565	
Knowles B	20,191	1,047	L'Hirondelle D M	8,637		Lawrence F	1,825	
Knowles B J	20,588		La Fleur R	11,083		Laurenti V	20,609	
Knowles B J	31,978	261	La-Bounty S C W	22,624		Lavallee P	27,411	1,356
Knowles B L	27,520	14	Laberge H	10,919		Laverne S	524	
Knowles J C	20,058		Laberge M	11,596		Lavery M C	32,065	435
Knowles J L	2,034		Laberge S	17,380		Lavery K	18,794	
Knowles P C	21,983		Laboucane D G	18,357		Lavigne M A	16,366	
Knowles P M	28,137	2,149	Labourdette M	31,113		Lavoie A	2,866	
Knox D	25,708	846	Lacey B	15,137	232	Law K R	26,552	2,107
Knox S	25,374		Lacey D	17,820	40	Lau N J	27,476	465
Kwadson S	34,380	296	Lacey G	3,330		Lawless C J	7,824	
Ko R Y	28,992		Lachance S	9,934		Lawless G E I	28,191	
Ko S	22,559	113	Lackey D M	24,708	1,102	Lawless V C	13,034	
Koberstein J	24,604		Lacourciere N	5,051		Lawley N E	2,219	
Koby L	29,286	1,429	Lacroix A H	23,996		Lawrence C C	6,824	389
Kobzey L	21,373		Lacroix D E	15,717		Lawrence H	15,235	102
Kochs A	12,398		Ladd Daine	20,688		Lawrence W	16,110	
Koecher D M	9,280		Ladouceur B A	21,709		Lawrie C L	35	
Koga M T	20,078		Ladouceur S A	12,515	325	Lawrie M J	23,694	476
Kohman D L	1,330		Ladouceur W	17,329		Lawson A	40,130	1,170
Kohut A K	31,592		Lafamme A M	2,294		Lawson C	9,590	
Kojder T	16,511		Lafleur F M	18,284		Lawson G	20,445	
Kolarich J	18,135		Lafleur J L	3,941		Lawson K E	27,421	
Kolthinson M B	18,282		Lagaden P J	3,340		Laxton K	27,829	499
Kollinger N	15,838		Lahti K	17,440	227	Lay J G	19,074	
Kolodziejak M A	20,302		Lain K A	14,284	13	Le-Blanc B L A	12,927	
Kolof J	16,651	332	Laing D M	18,677	404	Le-May R J P	20,759	
Kong E	17,500	511	Laing K N	24,260	2,242	Leach R G	31,710	
Kooistra J	2,225		Laing L	17,775		Leach S G	28,831	1,309
Koolwine G	21,901		Laird P I	10,746		Leaf L A	44,449	
Kopelow D	2,300		Lakusta G D	31,113		Leah B	18,491	
Kopf N T	22,805		Lail-McDermid E N	18,113	1,088	Leahy J	21,358	1,357
Koplowicz S J	28,955	986	Lalonde J M	17,819		Leard H M	38,422	
Koppe A	12,663	21	Lalonde M A	21,714		Leask B W	27,549	1,082
Koppe M	17,631		Lam C T	29,938		Lebeam B	16,792	673
Korbin L	20,148	1,246	Lam E	17,635		Leblanc A R	23,919	149
Kortzman R	22,188		Lamarche J	18,276	28	Leblanc L	26,285	800
Korvemaker J	4,664		Lamb D	5,527		Leblanc M	18,263	28
Kosarek E	40,402	743	Lamb T	13,431		Leblanc R	16,835	227
Kosarek F	20,598		Lambert C	16,513		Leblanc S	22,191	
Koselowski J E	11,111	38	Lambert L S	13,666	8	Leblanc S A	7,163	
Kositin A B	27,672	1,940	Lamont H M	31,351	126	Leckkobi R A	3,814	
Koskimaki E L	5,887	76	Lampe N M	18,259		Leck M L	25,589	1,345
Kosti W E	22,670	470	Land I R	24,341	975	Leidi G D	18,163	
Kostman D F	29,688	3,347	Landels A M	28,176		Leidos T M	469	
Kotyk A J	24,075	1,071	Landrey E J	27,232	1,363	Lee A	28,932	2,084
Kovacs S	18,935		Landy D M	6,034		Lee D	27,381	1,648
Kowalchuk F J	29,224	100	Landy R	21,952		Lee D S	5,998	288
Kowalko A M	17,819	77	Landy R P	27,597		Lee F W K	22,170	
Koyanagi L T	27,471	52	Lane M J	27,860		Lee J	24,274	296
Kozak C S M	17,718	9	Lang D	4,471		Lee J	18,613	
Kozak D L	18,489		Lang J G	9,733		Lee K H	1,815	
Kozlik R	3,744		Lang K S	22,576	199	Lee L	18,866	
Krakow N	21,364		Lang M E	14,168	1,874	Lee M H	21,445	122
Kral T L	5,357		Lang S	14,210	123	Lee P	27,607	580
Krem K L	1,737		Langdon D E	11,422		Lee P L	27,663	2,424
Krause B	223		Langre M	8,294		Lee S M	22,083	
Krell P	16,580		Langreix K	22,670	181	Lee V	16,994	1,162
Kreller G	19,535	414	Langhorn J	17,829		Leech C H	21,193	
Krem M J	27,959		Langille D	19,729		Leer R F	4,281	
Krieg C	11,366		Langille S	22,386	74	Lefort L	17,818	
Krisel L E	17,934		Langley E E	24,916		Leganpi O T	65,512	
Krlic A	5,481		Langley L A	18,503	346	Legobokow J	23,125	2,209
Kristensen T K	25,196	3,134	Langlois M J	8,743		Leichtman S E	23,303	814
Kristjansson P	16,570		Langston E J	20,037	287	Leidi G D	22,608	
Krivokon C L	8,139		Langston T M	3,462		Leischner C	15,045	437
Krohn D J	21,119		Laon R	26,916	348	Leischner C M	7,484	
Krol J	8,385		Langphar C L	12,251		Leith M	20,250	611
Kroelck J	26,749	1,876	Lapointe K	9,616		Leja C A	25,414	54
Kruger R E	6,600		Lapley S	28,112		Leja J	24	
Krumm H N	3,561		Lariviere M L	5,091		Lejac C	20,488	
Kryklywyj V	19,269	36	Larkman B	25,652	100	Lemire D M	22,676	392
Krytik E A	22,732	1,399	Larkman C J L	28,926		Lemay D E	10,955	236
Krywanick L W	932		Larmon A J L	27,882		Lemay D	8,334	
Kubo B	15,991	496	Larmon A Y	21,969	28	Lemieux S L	23,461	1,174
Kuchemuller K A	18,309		Larmon M G	10,379		Lemize B	22,554	
Kuebler C A	4,383		Larocque E	1,851		Lemize M D	8,605	
Kuharski S A	27,832		Larocque S M	15,098		Lemp A	231	
Kullar D D K	25,131	1,790	Laroy W	18,057	77	Long F M	10,807	
Kulpas K	1,879		Larsen A	17,811		Linton R S	15,578	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Leon J L	17,814		Lorimer N	13,986	439	MacIntosh J H	29,434	849
Leonard J L	10,450		Loucks Novak S	22,470	1,311	MacIntyre O	13,272	
Lepine E	20,857		Loucks D F	24,425	1,232	MacIver C L	19,063	
Lester P S	11,536		Loucks N A	17,797		MacKay D M	21,868	
Lesueur A E J	18,282		Love D E	23,916	1,216	MacKay E	8,565	
Letaim M	22,217		Love L	10,359	375	MacKay J L	23,591	650
Leichford C F	31,574	2,825	Love M J L	28,506	153	MacKay L A	16,184	
Letham D A	9,494		Love W	25,222	173	MacKay R D	16,975	
Lettinga E	27,231	434	Lovely R	20,200	15	MacKay V J	19,793	
Leung D Y	18,170		Lovick M K	22,728		MacKenzie C C	9,019	256
Leung P C N	17,503		Low J L	21,589		MacKenzie J W	21,459	
Leung R	16,610		Low R	27,475	1,976	MacKenzie J C	19,026	60
Levac R	22,687	257	Low A S	20,993	818	MacKenzie K A	1,859	
Levan L	8,403	15	Low G J	22,607	208	MacKenzie L C	21,080	
Levesque A A	28,430		Low P A L	6,376		MacKenzie N	26,384	
Levin S	21,809	695	Low R E R	25,334		MacKie E	15,399	852
Levine P	11,141	58	Low Y J	27,418	313	MacKie I G	2,920	
Levitt K L	52,521	1,803	Lowery A G	22,920		MacKintosh D	15,478	
Lewis A	3,773		Lowes B D	22,642	617	MacKintosh J F	11,435	
Lewis B	15,121	440	Lowes J L M	16,271		MacLaren I D	15,601	
Lewis E	4,273		Lowes M	26,634	825	MacLean A	17,915	
Lewis K	23,257	269	Lowson A M	27,489	1,251	MacLean L F	27,238	
Lewis K A	18,312	268	Lowther G J	21,472		MacLean R J	24,445	2,447
Lewis M	10,126		Lozada V C	28,899		MacLeay L A	6,322	
Lewis N	19,089		Lubberts O	22,584		MacLellan A	3,908	
Lewis N	21,883		Luca G	18,257		MacLellan G K	11,061	
Lewis P M	18,345	7	Lucas B	12,622		MacLeod A F W	19,846	37
Lewis R C	20,051	45	Lucas B J	27,588	1,155	MacLeod B R	30,232	617
Lewis S	20,594		Lucas S G	24,300		MacLeod C L	23,066	2,051
Li C C P	7,424		Lucena E T	20,167		MacLeod K	26,599	
Li I P	31,211	25	Luchinski E	16,981		MacLeod M I	18,358	
Lidditt B A	28,090		Luck C J	16,625	1,836	MacLeod S L	17,811	
Liddle J	5,403		Ludditt K	16,298		MacLeod S A	14,742	
Lidster W	23,804	3,421	Ludeman D C	24,329	699	MacMillan F J	11,454	
Lien C	17,873		Ludwig C L	20,635		MacMillan K L	14,633	558
Liknes S M	27,072	421	Ludwig K G	27,759		MacMinn F M	22,623	
Lim C	23,651	235	Ludwig K J	19,848		MacNeil Don	20,307	
Lind K	16,597		Ludwig S	20,853		MacNeill C W	10,404	
Lindberg H	20,038		Lui S P C	21,757	719	MacNutt L	27,911	
Lindenberger A	21,800	179	Lukanuk S L	28,935		MacPhail K	14,843	
Lindenthaler D M	11,800		Lum Eva	100		MacPherson D F C	29,149	7,776
Lindgren B C	13,160		Lum M	1,913		MacPherson J M	18,291	
Lindquist K	16,833		Lumb J	8,909		MacPherson J P	15,822	
Lindquist K S	27,460	1,294	Lumb L M	27,651	1,120	MacPherson O	33,485	
Lindsay P J	26,881	2,211	Lund S	11,022		MacVeigh L E	22,665	
Linge A W	10,433	108	Lundeen F M	13,270	12	MacWilliams B	23,278	806
Linley J M	17,042	508	Lundmark S	4,841	249	Madden J R	12,379	
Linn V L	18,543		Lutek D M	25,237		Mader P	8,955	
Linville M L	10,715		Lynch A	7,797		Madi E	20,449	
Lipinski D A	21,153		Lynch G	12,963		Madland A	19,442	
Lis N M	24,840	754	Lynch G A	17,002		Madlangbayan A L	19,152	
Lisson-Smith L	16,732		Lynch M G	4,773	125	Madrid M G	2,716	
Litchfield A R	31,113		Lynch M J M	19,888	1,616	Madsen A H	10,474	
Litchfield D	21,420		Lynch W F	33,608		Madsen J	6,423	
Little G E	18,220		Lyngard P S	8,590		Madsen J	24,616	353
Little L	20,228		Lynum D	9,679	738	Mager T	6,506	
Little M	27,760	746	Lyons J W	22,002	14	Maggis B J	6,936	
Little W F	31,721	341	Lyons L J	10,377		Maggis H	22,060	
Littlefield L	6,717		Lyons M	27,855	4,505	Magor V I	7,103	
Liversidge J L	7,413		Lyons P J	24,048	107	Magowan G H R	2,345	
Livingston J A	24,599	329	Mabberley L E	23,769	1,935	Maguire E A	27,588	965
Livingstone D A	31,586	445	MacArthur I A	29,253		Maguire J E	15,832	
Ljavar R	21,575		MacArthur S I	21,143		Mah D L	16,691	
Lleyellyn M	21,052		MacBeth W	33,194	4,643	Mah E J	16,829	
Lloyd A G	26,830	899	MacDonald-Carlson H	24,878	1,504	Mah M L	13,951	562
Lloyd P	26,303		MacDonald A	17,862	175	Mahai I	21,774	
Lobb W T	589		MacDonald B A	17,308	245	Mahoney M J	16,077	6
Lobel S N	12,073	458	MacDonald B H	6,369		Mahood R	26,877	
Locke M S	22,692	15	MacDonald C D	21,626	99	Maier K	9,719	14
Locke S A	12,725		MacDonald C E	21,636	819	Maile L	22,871	877
Lockhart K C	33,265	53	MacDonald C L	21,511		Maillard I A D	25,919	298
Lockhart L K	18,959		MacDonald C M	27,522		Maio A	20,113	
Lockhart M R	25,051	614	MacDonald D A	12,450		Maio N M	21,858	
Locklin U M	27,543	860	MacDonald G	916		Mair K	21,583	
Loerke H H	22,748		MacDonald G G	26,162	2,197	Maisonet R J	6,375	
Loeschmann B J	19,349		MacDonald G J	26,717	1,051	Maiter S	14,479	
Loewen J	8,382	7	MacDonald G L	22,710	152	Majesco R A	21,690	
Loewen R	3,748		MacDonald J A	31,727	118	Major I H	19,480	
Loewen R D	12,000	250	MacDonald J H	6,042		Makarra M C	19,771	
Lofchick M	13,534		MacDonald L H	17,725		Maki J	2,949	
Lofth T G	27,337	1,304	MacDonald L T	10,114	602	Makortoff R	27,463	1,354
Logan G	13,672	62	MacDonald M	26,124		Makosiej H	21,390	
Logan T	15,623		MacDonald M F	31,486	2,218	Malkiewicz A E	19,940	
Logan W A	31,719	722	MacDonald R M	16,954	1,254	Mallan C M	16,829	
Logie J	16,485	127	MacDonald R K	3,146	322	Mallett B	18,688	
Lomas P	14,087		MacDonald R	19,010		Mallin A F	13,388	191
Lombard P	858		MacDonald S D	25,345	2,018	Mallory D E	15,517	
Lombardo P	6,426		MacDonald T	36,159	3,647	Malone P J	26,350	2,047
Lombard V K	27,577	1,977	MacDonald T F	24,425	2,194	Malpass B L	4,918	
Lomegren S W	27,395	236	MacDonald V	325		Malpass L	16,498	
Long D A	17,163		MacDonald V M	1,699		Malthe P	24,890	
Long J L	2,173		MacDonald Z	22,062	121	Manchica N D	32,827	787
Longhurst C	20,923		MacFadden L A	31,196		Manhas B	29,048	96
Longo P	16,813		MacFadden T D	31,710	225	Manhas S D	16,183	
Longvi B	11,516		MacFarlane A	3,672		Mann A T	29,479	5,740
Loosemore J H	18,547	1,118	MacGregor H M	17,650		Mann A	22,085	
			MacGregor M	24,391	401	Mann J R	22,687	121

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Mann T O	28,881	Maybin R E	18,979	McGilvery L	17,713
Manning L	19,476	Mayer T	20,461	McGonigal C	17,265
Manning P	31,799	Mayers D	31,164	McGowan P	14,707
Mansell L D	13,923	Mayers E	21,685	McGrath E M	29,227
Manson P R	28,482	Mayfield I G	21,715	McGrath S S	14,641
Mansus S J	20,558	Mayhew J D	13,993	McGregor M J	17,789
Mantle N	17,624	Maynard D	22,641	McGregor M S	27,479
Manton V	20,606	Maynard V A	16,372	McGuire F L	16,249
Manzer P	27,353	Maynes M E	22,607	McGuire F L	16,249
Mapson M C	13,934	McAlister H E	17,769	McHaffie R E	30,121
Mar C L	4,880	McAllister E M	20,075	McHale T	25,188
Mara A C	10,914	McAllister M R	29,957	McIntosh A	49,026
Marak B L	18,341	McAloney E	13,044	McIntosh E F	22,010
Maranda D J	13,120	McArthur L F	1,582	McIntosh H P	21,914
Marcantonio L E	33,846	McAuley G E	17,527	McIntosh L	22,676
March L	10,037	McAvoy C L	3,165	McIntosh M C	22,290
Marican A R	28,987	McBain B L	27,535	McIntyre M E	26,851
Mark A W	23,372	McBride F J	27,448	McIntyre R	33,567
Mark G	19,132	McBryan B A	17,790	McIntyre S	1,059
Marko S G	19,152	McCaffery G J	24,810	McIntyre S G	7,610
Marolla F	27,465	McCaffery J E	27,427	McIsaac C E	17,964
Marosits H	17,941	McCaffery J P E	26,435	McKane M A	404
Marquardt M	21,869	McCaffery L M	27,314	McKay F	8,858
Marsden K	23,628	McCaig E	21,846	McKay G J	31,575
Marsh B L	26,775	McCallum J E	18,309	McKay J	16,619
Marsh C D	20,119	McCallum J J	38,738	McKay M A	14,470
Marsh I M	777	McCargar D M	30,726	McKay P C	11,066
Marshall B G	44,845	McCarthy A J	23,685	McKee D R	20,539
Marshall D S S	32,806	McCarthy A M	19,265	McKee H	20,768
Marshall E P	20,143	McCarthy E	22,588	McKee N	20,768
Marshall E	23,053	McCarvell S	20,452	McKee V M A	19,846
Marshall G E	31,891	McCaughy B	27,671	McKeever R E	32,144
Marshall J F	29,604	McCaw M	10,922	McKenzie B	15,763
Marshall K A	13,932	McClellan E R	20,750	McKenzie C D	23,527
Marshall L	17,775	McClure C	18,286	McKenzie D J	3,844
Marshall L C A M	10,457	McClure S B	19,006	McKenzie H D J	27,399
Marshall R E	19,090	McClymont C	18,083	McKenzie J E	19,715
Marshall S	13,488	McColl Y	18,234	McKenzie K J	29,550
Marshall W E	45,781	McColloch A	606	McKenzie O J	21,800
Marsolaia C D	20,143	McComb N J	27,433	McKenzie R	239
Marsolaia R D	19,889	McConvey J	17,933	McKenzie W A	31,895
Martelli R J	23,010	McCorkill J M	20,207	McKeown A	22,189
Marten W A	20,267	McCormick F M	20,731	McKeown C F	27,448
Martens D	27,381	McCormick J	23,125	McKey J D	21,627
Martens M L	26,405	McCoy H	3,647	McKibben N S	24,413
Martens T P	11,612	McCrae P A	16,293	McKibben P B	31,600
Martin A	18,258	McCrea L M	25,461	McKibben S	31,636
Martin B M	21,273	McCready R	21,504	McKinlay A R	11,396
Martin C	18,521	McCroary B D	18,096	McKinley S	27,889
Martin D	24,619	McCubbin E L	17,633	McKinney C E	24,916
Martin G	18,349	McCulloch J	20,107	McKinnon C A	22,689
Martin G H	21,884	McCumber W A	18,966	McKinnon C S	1,240
Martin K D F	27,341	McCunn J B	32,126	McKinnon D	16,077
Martin K	21,459	McCusker D G	5,369	McKinnon H	27,246
Martin L	30,981	McDade D E	14,019	McKittrick H Y	20,246
Martin L G	2,340	McDade F	22,896	McKittrick S	5,300
Martin M	22,565	McDaniel F J	41,025	McKnight G V	44,845
Martin S C	27,557	McDermott E	25,737	McLachlan S E	25,749
Martinez J	25,747	McDiarmid L K	27,593	McLaren L A	17,772
Martino G	19,207	McDole L L	23,556	McLaughlin G	19,355
Martinek D E	29,577	McDole P	22,664	McLaughlin K J	18,354
Martsch C A	10,924	McDonagh A	8,934	McLay D M	507
Masci M	26,364	McDonagh K	23,064	McLean E J	3,632
Masi F	19,470	McDonald A M	20,524	McLean G M	18,093
Maslove V	28,934	McDonald B	24,174	McLean I	27,604
Mason B B	22,598	McDonald D M	19,222	McLean J L	13,684
Mason G	39,182	McDonald F K	20,058	McLean M	7,165
Mason J R	29,080	McDonald I M	12,695	McLean S A	18,630
Mason J K	22,651	McDonald J A	26,881	McLean W E	27,197
Mason M D	22,247	McDonald J M	21,500	McLean W S	23,683
Mass I G	9,961	McDonald L A	24,261	McLellan D J	33,034
Masselink J H	25,707	McDonald M J	19,952	McLennan D	40
Maxey D	23,085	McDonald P	18,926	McLeod D	18,823
Maxey T	20,737	McDonald P C	29,354	McLeod L M	18,268
Materi G	9,291	McDonald S D	14,970	McLeod M	15,956
Matheson A M	23,487	McDonald S M	20,033	McLeod M H	27,185
Matheson D W	26,705	McDonald T	21,864	McLeod S D	16,797
Matheson J M	11,062	McDonell D C	22,764	McLeod T L	19,472
Matheson J R	21,964	McDougall M E	17,816	McLeod W A	20,526
Matheson K D	29,699	McDowell M E A	24,754	McMahon H P	19,344
Matheson J	9,693	McDowell M F	11,275	McMahon J A	3,756
Mathiasch C	20,069	McEwen E J	9,790	McManus A	27,354
Mathews W G	24,093	McEwen S M	31,384	McManus L E	32,943
Mathewson W E	2,106	McEwen S M	14,020	McMillan A M	21,820
Matice-Smith M E	22,715	McFadyen K A	27,048	McMillan D E	27,232
Matus G	12,686	McFarland W D	36,806	McMillan G	29,217
Maurer J H	20,646	McFarlane M I	19,860	McMillan S L	15,503
Mauriks D W	17,710	McFetridge S	16,494	McMillan T	675
Maximick B J	17,445	McGale J R	23,475	McMillan W C	24,810
Maxson C	16,356	McGann M	12,780	McMillin M	16,494
Maxwell D	28,977	McGarity P E	25,052	McMinn J	13,781
Maxwell E S	27,537	McGee N	12,838	McMorrow F	16,083
Maxwell J	16,778	McGee P A	19,972	McMullin M J	6,589
Maxwell K	16,286	McGill S	18,622	McMynn A	17,363
May M J	21,196	McGillis J M	20,154	McNab L	228
May P	9,937	McGillivray F E	27,340	McNall F L	16,917
Mayberry D J	18,560	McGill R	23,788	McNamara L	6,477

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McNay P F	26,483	386	Miller D M	14,645		Moore D	19,863	
McNeely B J	22,676		Miller G E	12,197	174	Moran M	24,220	2,359
McNeill S B	26,239	1,101	Miller J Y	20,304		Moreno R	24,059	996
McNichol H	10,385		Miller L H	24,191		Morgan A D	15,467	
McNiel P L	17,303		Miller L L	18,113		Morgan B C	28,988	1,640
McNult Y B	775		Miller L M	3,010		Morgan C L	20,051	3
McNulty S D	31,413		Miller M	22,171		Morgan E	10,017	
McParland B E	32,806	795	Miller M E	27,397	719	Morgan J	37,111	967
McPhee M E	19,548		Miller N K	1,382		Morgan M M	22,881	
McPherson E J	22,783		Miller P D	17,776		Morgan N	33,116	1,040
McPherson M M	17,422		Miller P E	2,545		Morgan R A	21,384	
McPherson P	27,475	933	Miller R	15,907		Morgan R C	18,067	
McPherson P A	9,281	114	Miller S E	29,110		Morgan R N	33,619	29
McPherson P L	7,038		Miller S P	20,778	540	Morgan S A	22,700	1,409
McQuaid M J	12,678		Miller T A	19,274		Mori M H	19,846	
McQueen R E	18,821	810	Miller T D	25,627		Morice A	18,199	
McQuillan M	18,503	836	Miller V	23,124		Morin M	17,391	
McRae B	8,092		Millick C P	8,186		Morison E	985	
McRae B	19,062		Miligan E	20,677		Morison E	27,652	1,128
McRae C A	10,336		Miligan G H	24,516	2,097	Morrell H P	23,265	
McRitchie W	12,682		Milman P	19,130	7	Morris A M	4,939	
McRoberts B P	22,379		Mills E	19,084	33	Morris G	1,797	
McSharry M E A	24,934		Mills J R	18,001		Morris R	22,605	
McSweeney L O	24,343		Mills R	19,213		Morris S	148	
McVean S	27,877	1,076	Mills V J	18,032		Morrison C	18,072	124
McVie J E	20,430		Milne A	8,178		Morrison C	1,204	
McWhinnie G C	7,849		Milne L D	27,567	1,891	Morrison D	25,920	3,575
McWilliams C	17,053		Milowsky F	41,481	2,831	Morrison J	26,819	1,453
McWilliams V	18,776		Mincher M	26,726	766	Morrison J	17,221	
Meadowlark C	3,122		Minchin S G	29,281		Morrison K	22,507	
Medrano O L	19,142		Minchinton J	12,700	164	Morrison L W	27,626	136
Meier H L	4,590		Miner M	60		Morrison P	23,703	
Meier P B	21,431		Miner R D	8,716		Morrissey P	21,763	
Melcombe L	2,680		Minichello J D	5,910		Morrissey E	25,847	697
Melik S A	14,053		Minifie V C	19,990	96	Morrow J G	21,624	
Melish J	5,991	348	Minnis N V	12,968	209	Morrow W J	7,685	14
Meinechuk C	24,224	957	Mintz A	7,110		Mortensen D J	16,400	
Melnychuk B	19,478	231	Misewich A L	10,941		Mortensen P G	9,806	
Melville G	22,090		Mist L	30,824	6,865	Mortimer M P	21,634	
Melville J A	27,635		Mitchell C	20,008		Morven J M	21,382	
Menc O B	18,234		Mitchell C C	27,307	662	Moses M	20,878	
Mendoza V	20,945		Mitchell D	19,973	533	Moss R	22,921	
Menzies L	22,712		Mitchell D A	24,030		Mosses R D	18,262	
Menzies R	19,614		Mitchell D L	9,379		Motley M	24,970	1,322
Menzies S	27,180	11	Mitchell D L	28,877		Mout D	26,492	822
Mercado P	34,916		Mitchell L J	4,554	176	Mouldley J M	22,663	886
Mercer C D	6,571		Mitchell P	16,019		Mouncey M A D	20,965	
Mercer P V	25,405		Mitchell V	36,459	5,278	Mounsey J	18,709	
Meredith A	16,978		Mitsiadis L J	10,046		Mountain S	31,909	352
Meredith A M	16,274	991	Mitsui R	1,153		Mowat D A	2,249	
Meredith B	21,357		Mittin C I	18,259		Mowrey B L	22,987	758
Meredith C	13,820		Mixon C L	27,631		Moxey S	23,772	555
Meredith J M	18,807		Mjolsness R L	13,590	1,466	Moyou E	7,881	
Merner G B	35,683	707	Mlynowska E	28,027	100	Mudge M H	22,422	95
Merriott G	8,404		Moar R C	20,532		Muehling A	6,600	
Merritt T L	31,075	4,338	Moe M A	27,504		Mueller Z	8,060	
Mervyn C	27,125		Moeller D	6,078		Muench M T	21,918	
Messent J	16,027		Moer H G	18,734		Muenzler K	16,239	32
Metal P E	27,383	810	Moer H R	20,036	102	Mufford M A	22,456	
Metcalf D M	10,681		Moffat G A	26,752		Muir-Pattison S	18,959	731
Methot M	28,245		Moffat J L	20,427		Muir A T	19,187	
Metivier D	22,262		Moffat G P	1,658		Muir P	4,853	
Metrick P	22,038		Moffat S A	1,162		Muirhead C L M	15,658	
Meunier J E	20,155		Mohamed M N	7,080		Mulder F W	25,202	53
Meunier M E	19,550		Mohr C	109		Mulder S W	16,629	
Meyer L	20,239		Mohr J B	5,177		Mulholland S M	15,064	788
Meysders Y F	19,125		Mohr K W J	21,411		Mulvey S	5,927	
Miaskowski S	23,209	782	Mohr L B	17,310		Mullally M	26,631	133
Michaels A	28,872	176	Moir-Vanier C	18,103	438	Mullan W D	5,497	
Michaud D	17,036		Molag F	28,544		Mullen D E	22,481	
Michaud D E	14,113		Mollard M N	14,416		Mullen D	16,351	145
Michaud T	5,103		Mollberg J A	54,486	11,136	Mullen P	15,130	
Michel E B	26,569		Moller L	16,606		Muller G	19,669	1,461
Michel T	28,187		Molnar P G	27,066	966	Muller K I	12,372	259
Michelucci A	24,281	2,497	Monahan P M	23,269	1,529	Mulligan V	10,017	75
Michelsen K J	13,006		Moncrieff B W	32,770	709	Mullin B W	27,406	682
Michiel D M	26,795		Moncrieff G	13,470		Mullins E J	19,495	132
Michon I	22,861		Money L M	30,637	145	Mulrooney M H	202	
Mickelson W	23,839	317	Mongiardo M F	26,961		Munnings P L	11,486	61
Middleton A	29,327		Mongovius M	18,707		Munro B	28,690	713
Middleton J	24,284	85	Mongrain S L	32,047		Munro C J	20,181	
Midgley J C	6,496	34	Monje-Alvarez L E	12,656	618	Munro J	12,412	
Migic V	18,473		Monk D	18,226		Munro S	20,503	
Mignault G	31,782	102	Monk K A	20,684		Munsie B	11,244	
Mihalech D L	175		Monk L L R	27,598		Murchison J L	9,120	
Miles C	13,112		Monk A	27,606	1,732	Murdoch A E	23,780	1,294
Miles K H	33,889		Monmaglian E L	9,262		Murdoch J C	20,135	
Miller D C	43,776	8,782	Monte I G	18,227	57	Murdoch M E	30,413	244
Miller E M	19,093		Monnik H J	16,027	399	Murdoch G	10,467	
Miller L C R	1,127		Moon J	27,396	930	Murley D T	1,499	
Miller A	5,113		Moore A L	31,707	3,586	Murphy B A	17,491	
Miller A L	17,945		Moore F	25,240	174	Murphy B M	14,583	
Miller B A	19,579	779	Moore G E	21,848		Murphy C A	8,116	
Miller D	24,803	765	Moore J	22,550		Murphy C H	17,770	109
Miller D A	8,061		Moore R J	23,303		Murphy J E	24,016	427
Miller D J	14,497		Moore S J	18,429		Murphy M E	27,637	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Murphy S.....	7,338	Nicholson M D.....	27,917	Ojavee S.....	19,142
Murphy S J.....	14,868	Nicholson M.....	11,055	Okada S.....	21,604
Murphy S P.....	28,907	Nickel E M.....	15	Okeeffe S M.....	27,596
Murray B K.....	19,655	Nickel E P.....	20,773	Oldale R E.....	21,390
Murray D.....	623	Nickel S.....	29,313	Olender V V.....	27,431
Murray E E.....	37,707	Nickel W B.....	40,726	Olesen C L.....	23,827
Murray J.....	13,760	Nickoli J A.....	22,269	Olic D.....	20,775
Murray J C.....	29,353	Nicolaides P.....	18,026	Oliver S.....	13,560
Murray L.....	26,017	Nidosky F J.....	21,393	Oliver S.....	16,880
Murray L A C.....	14,716	Nielson G L.....	17,995	Oliver T I.....	21,971
Murray M M.....	15,017	Nielson I.....	16,937	Olson C L.....	16,559
Murray S E.....	5,068	Niemela S.....	17,874	Olson D H.....	13,786
Murray S L.....	18,479	Nikl K M.....	19,663	Olson H.....	20,296
Murray S P.....	44,841	Nilsen D L.....	33,643	Olson L E.....	12,479
Musseau Y M.....	18,792	Nipp R.....	29,550	Olson M L.....	18,359
Mussellam J D.....	13,590	Nixon B L.....	20,522	Olson S I.....	15,921
Mussellam K B.....	19,955	Nixon C G.....	642	Olson C.....	17,996
Mustard M.....	26,912	Nixon G.....	18,866	Olson D L.....	19,575
Muxlow W.....	11,388	Nixon V.....	18,221	Olson M.....	18,009
Mydske K.....	12,074	Noble P.....	11,151	Olson M M.....	15,663
Myers A W K.....	31,037	Noble D.....	16,457	Olson S D L.....	12,822
Myers J L.....	20,651	Noble G D.....	31,747	Olteanu P L.....	22,394
Myers K.....	25,425	Noble J.....	74,567	Othoff M.....	21,846
Myers L E.....	13,925	Noble L H.....	11,527	Oman M.....	281
Myran K P.....	3,196	Noel C J.....	11,447	Omasta J M.....	21,568
Naas S C.....	28,574	Noel I.....	24,379	Oncill D.....	61
Naaykens H.....	27,449	Noelle J.....	21,041	Ong E A L.....	25,618
Nadeau P.....	16,497	Noonan N J.....	1,574	Orasa R J.....	9,909
Nadler M A.....	28,032	Noort M.....	10,353	Ormandy D.....	9,652
Nagazine E V.....	8,301	Norbury J A.....	3,074	Ore E D.....	22,862
Nagy S E.....	17,688	Nordby B C.....	11,448	Orser J.....	688
Nair P.....	19,729	Nordby B R.....	15,958	Osborne A.....	18,542
Nakatsuka G M.....	27,340	Norfolk A R.....	8,926	Osborne P.....	22,636
Napier-Hemy A F.....	22,817	Norgaard E I.....	16,511	Osborne S W.....	5,787
Narayan F B.....	27,711	Norland M S.....	38	Osen S E.....	21,699
Narum B.....	18,954	Norman C J.....	25,041	Oser P M.....	19,205
Narvey S.....	28,711	Norman C.....	18,197	Osoiko D.....	16,983
Nash M.....	31,586	Norman J H.....	9,216	Ostath A J.....	27,040
Nash P.....	20,566	Norman M.....	16,579	Ostler M.....	22,327
Nash R F.....	20,290	Norris E L.....	19,310	Ostojic M.....	20,703
Nason D.....	18,144	Norris S L.....	24,302	Oswald M L.....	19,877
Naspleda L F.....	28,958	Northup E L.....	76,263	Ott G F.....	19,062
Nastili L N.....	29,615	Norton B R.....	21,197	Ouellet A G.....	20,190
Nastili P.....	27,587	Norton B W.....	24,495	Ouellet D.....	28,174
Nathan G.....	10,048	Norton D.....	20,641	Ouellet D J.....	24,375
Navratil E L.....	13,285	Norland J F.....	13,755	Ouellette S B.....	21,904
Navratil J H.....	19,630	Noti W.....	18,007	Overs E D.....	15,336
Needham M J.....	8,325	Novack S.....	17,927	Ovestrud E J.....	25,298
Negrin M.....	16,547	Nowotniak E F.....	31,923	Ovitsland K.....	13,610
Neher G G.....	167	Nugent A.....	4,676	Owen C G.....	24,329
Neigel C.....	22,792	Nunn J B.....	18,623	Owens C A.....	29,186
Neigel G.....	20,545	Nunoda T.....	33,528	Owens E A.....	24,414
Neil A.....	25,199	Nutbrown J V.....	23,582	Oxley K W.....	17,822
Neil R.....	24,329	Nuttall J K.....	27,341	Oxnard G.....	5,244
Neill D F.....	23,008	Nuttall S.....	16,491	Ozee K R.....	19,817
Neilson V L.....	1,232	Nuyens J C A.....	31,612	Pavilainen R.....	16,193
Neithercu P J.....	28,848	Nyberg R.....	12,281	Pace J.....	25,169
Nelson C A.....	17,434	Nye G B.....	13,444	Pachon T J.....	19,067
Nelson D F.....	22,805	Nyholm E I.....	14,053	Packer E.....	22,811
Nelson J.....	15,215	Nystoruk C.....	6,192	Packer M.....	27,727
Nelson J J.....	20,068	O'Brian P.....	48	Paderanga-Abaol.....	62,493
Nelson L E.....	18,309	O'Brien C L.....	17,730	Padmore D.....	27,399
Nelson P A.....	24,830	O'Brien D A.....	21,659	Padmore D V.....	24,248
Nelson S.....	2,200	O'Brien I M.....	21,777	Page-Dick D.....	23,914
Nembrand M G.....	19,949	O'Brien J.....	18,450	Page G.....	27,273
Nerman J.....	27,329	O'Brien K M.....	18,002	Pager H J.....	20,937
Ness I B.....	20,133	O'Brien L.....	21,766	Paine W T.....	9,580
Netley A P.....	22,706	O'Brien O.....	21,696	Painton C L.....	19,164
Neudorf J.....	22,656	O'Connell R.....	20,676	Paisley M L.....	25,124
Neumann L M.....	21,090	O'Connor A E.....	13,132	Pakkala P.....	12,434
Neutice H J.....	22,560	O'Connor I.....	31,413	Palamar J L.....	1,596
Nevett D S J.....	31,383	O'Connor J.....	22,560	Paley E E.....	28,190
Nevett R L.....	23,813	O'Connor J L.....	28,070	Pallot M E.....	22,095
Newall D K.....	22,396	O'Connor R.....	19,689	Palm C R D.....	20,769
Newberry J C M.....	26,734	O'Connor C V.....	16,764	Palmer B A.....	21,312
Newman N.....	19,319	O'Hara J L.....	16,291	Paloposki J M.....	17,596
Newman P P.....	11,976	O'Hara D.....	28,815	Pane M.....	24,120
Newsome A.....	9	O'Kane D.....	12,248	Pang K K.....	20,362
Newton-Wakely D J.....	9,301	O'Malley K.....	4,932	Pang F A K.....	15,925
Newton D G.....	21,406	O'Neill A.....	18,926	Pankrah M L.....	23,480
Newton K J.....	15,305	O'Neill J M.....	24,432	Page I.....	17,408
Nezil B C.....	22,497	O'Neill M E.....	28,656	Paradis G A.....	24,404
Nezil M.....	17,807	O'Toole P.....	17,508	Pardee F M.....	22,412
Ng E D.....	13,435	Owen B.....	27,712	Parekh G.....	17,664
Ngai S.....	3,934	Oates W.....	27,516	Parent B M.....	22,594
Ngai S.....	13,404	Obe-Underwood M.....	16,488	Parent I.....	12,503
Nguyen B N.....	34,848	Oberheide R A.....	27,752	Parenteau M E.....	21,537
Nguyen S N.....	8,488	Oborne B M.....	19,682	Parenteau S R.....	11,615
Nice D E.....	19,002	Oborne B P.....	18,889	Pargue G E.....	27,502
Nichol P.....	16,091	Obrien P R.....	8,526	Pars L.....	25,790
Nicholas L.....	29,200	Ochendorf R.....	21,060	Park E.....	10,507
Nicholls H M.....	19,476	Offer M S.....	27,461	Park M.....	18,488
Nichols C R.....	13,596	Offerhaus R M.....	31,782	Park S M.....	17,999
Nichols I A.....	17,711	Ogmundson O J.....	3,801	Parker E G.....	22,012
Nichols L.....	25,721	Obligtschlag J.....	22,465	Parker G.....	27,541
Nicholson G.....	1,798	Oblmann L J.....	48,335	Parker G M.....	20,000
		Okawa L.....	5,827		

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Parker H D	6,886		Peters C A	27,703		Popp B C	17,163	
Parker L	4,373		Peters J C	28,296		Porter C M	17,785	
Parker M	7,820		Peters M	4,527		Porter T	30,912	1,867
Parker M	16,665		Peters W J	10,149	286	Poscente D L	18,670	
Parker P L F	28,910		Petersen O J L	32,385	960	Postle A J	20,276	
Parker S A	6,569		Petersen S S	17,181		Postoyalko N S	23,386	
Parker S L	19,590		Peterson G F	25,783		Potts T	3,209	
Parker W J	18,724		Peterson L F	12,727		Poulos S J	56,406	686
Parkerson E P	14,363		Peterson R M	20,196		Power J	20,315	995
Parkerson M J	29,747		Pfeifer A D	31,241	194	Pynton M J	12,408	1,565
Parkhurst R D	21,383		Pfliger D A	26,798	4,683	Pozza E B	22,587	
Parkinson B	20,742		Phelps K	22,445	147	Prasad D	17,391	
Parkinson N	9,331	31	Philbrook D L	19,243		Prasad U	15,639	
Parkinson P J	22,227	484	Phillip G A	53,315	707	Pratt I A	1,648	
Parkinson S L	11,952		Phillip M S	17,503		Pratt L A S	27,588	216
Parkinson S S	29,348	4,964	Phillip S R	16,794	158	Prece E M	18,491	
Parkinson W L	17,330		Phillips C A	19,722		Preiswerck A	10,619	190
Parks C A B	10,278		Phillips D	18,832	354	Prescott J F	19,225	97
Parsons M	21,734	2,577	Phillips J	18,570		Preston F	12,518	476
Partridge L	1,849		Phillips L	13,950		Preston G A	1,587	89
Paruk D	21,812	353	Phillips M	22,712	235	Preston H	19,516	
Pasaceta V	14,938		Phillips N	28,990	572	Preston J	29,458	4,921
Pasenko C A P	22,540	439	Philp N E	22,340	1,309	Preston S	17,683	3
Pashak B D	8,158	512	Philpott C L	18,173		Price C L	22,406	
Pastrana E	11,926		Phipp P J	8,107		Price E M	22,623	9
Pastrano H	25,705		Phripp S L	18,396		Price G O	28,835	
Patchell D V	16,864		Picard B	30,267	1,550	Price H L	28,796	
Paterson B	32,964	2,043	Piche M	12,104		Price J	20,667	
Paterson S F	24,308	712	Piche R	27,353	707	Price L	23,707	150
Paterson V W	27,147	707	Pickering J R	29,781	402	Price L L	17,155	
Patstone R	487		Pickering M R	30,113	3,076	Price L M	4,276	
Patterson C P	8,600		Pictin P L	17,152	1,429	Price P D	21,860	
Patterson Y	22,522	571	Picton L J	14,541		Price R S	18,285	
Pattison S H	4,588	290	Pidherny J L	13,270		Price S	9,254	
Paton D M	28,223	3,946	Piechotta J D	17,883		Price V J	18,133	
Patzler L H	31,413		Pierce D A	25,852		Prieger K V	22,682	
Patzler P	20,219	1,242	Pigot D E	22,330	165	Primrose L C	2,922	
Paulik E M	511		Pike B D	970		Prince A M	24,254	401
Pavan G L	18,662		Pike G E	20,760	700	Prince H	17,925	121
Pavan G N	19,802		Pike R E	12,968	142	Pringle N A	22,587	24
Pavan V J	14,249		Pilarski G	21,008		Prior W J M	17,112	66
Payne L A	20,810		Pilette P	13,427	9	Proceviat L E	21,429	145
Payne M R	24,608	545	Pilkington G	22,342		Prociuk J M	27,340	655
Payne V F	20,528		Pillar S E	9,184		Proctor D A	13,753	
Payne W	20,646	1,104	Piller A E	9,031		Prokop W	32,727	142
Paynter J A	27,397	3,018	Pillot D A	19,809	47	Prokopuk P A	18,707	
Paynter J P	25,006	2,242	Pilon A	17,178		Propas S L	13,418	
Peake K	28,660	390	Pilosuso F	11,674	126	Proudford P A	4,887	
Peasley N	21,361		Piovesan N	18,619	540	Proznick N	32,064	679
Pearce A L	27,561	1,526	Pipervan S	5,190		Pruden C R M	22,444	
Pearce B	12,753		Piper O M	24,448	1,806	Przyznicki T	50,740	6,370
Pearce J E	5,005		Piper S H	17,374		Psyhy E V	13,461	
Pearce K	3,590	69	Pirie E A	17,635	165	Pugh M	13,552	
Pearce P	21,158		Pirie G M	17,635	165	Pulfer S L	6,594	32
Pears D E	20,024	239	Pirto M C	27,344	247	Pullan J	17,638	
Pearson B	17,488		Pirots A	19,328		Pulles J B	17,990	
Pearson L C	11,714		Pirotsky L E	3,547	297	Pulver L L	21,891	
Peatt L D	18,299		Pishalski F	23,661	243	Purchase V M	21,974	
Pedersen L	7,578		Pitcairn J	21,526		Purjue S	20,945	
Pedersen M	9,898	250	Pitcairn W	18,085		Pye A I	17,626	140
Pedersen S M	14,533		Pillar K	18,198	498	Pyke L K C	12,363	
Peel B F	2,941		Pittao L M	19,300		Pyle M L	25,056	14
Peerenboom S I	18,941		Pittendigh H	23,228		Pyper T J	53,642	515
Peever L	17,694	103	Plant J E	27,540	42	Quail M E	29,035	254
Pelech J	26,367		Plato D E	28,073	100	Quashie G	22,200	
Pelfrey W R	20,789	2,065	Player M	10,709		Quay M K	23,154	1,074
Pelgal M	26,018		Pledge T S	24,357	654	Quibell B G	20,708	
Pelland M P	19,720		Pochay J M	18,761		Quibell J F	2,729	
Pellerin W R	7,925		Podesta C L	25,634		Quibell R A	29,344	3,448
Pelletier L M	20,078	296	Podovnikoff S	20,201	257	Quibell R C	22,464	
Pelletier S	284		Poelzer I L	4,399		Quigley P J	24,425	
Pelling R	10,645	1,411	Poelzer L	18,288		Quilty B M	3,079	
Pelognin L	408		Point J	5,719		Quilty S M	7,656	
Pendakur S	14,013		Poirier E	17,744	46	Quinn K	19,022	
Penner G	10,395		Poirier L J	18,314		Quinn M D	2,323	
Pennie E E	18,345	10	Poirier S E	17,744		Quinsey T	5,086	
Pennington B	19,863		Poiras D P	20,312		Rabichuk A M	20,730	
Pennington S	14,466	6,928	Polak S	19,854		Rabinovitch J	25,264	
Pennington T L	6,695		Polegi D K	19,209		Race L	11,653	
Penstock D C	1,327		Polet K	14,634		Racette A R	20,239	
Peppin R W	22,612		Poley R G	25,980	1,197	Rachey L H	1,168	
Pereira C C H	29,190		Poley W	38,528		Rachwalski M	8,809	7
Pereira T	17,684		Pollack M G	2,779		Radford B J	18,460	162
Peressin I	1,951		Pollard J T	54,684	5,345	Radford M	17,231	
Perrin N J	18,590		Pollard J V	13,735	394	Radmacher D	4,060	
Perrin J L	3,611	2,936	Pollard R F	31,782	292	Rados J A M	5,761	
Perrin K J	24,152	2,057	Pollack R M	18,294		Radovich T F	20,048	63
Perry B H	24,710		Polly J H	5,416		Rae R	4,449	
Perry D L	15,991		Polstein R J	27,880	372	Raferty M A	18,035	
Perry E	26,022		Pommier B L	17,389		Rafuse C	19,169	
Perry S G	22,597	229	Pond L A	30,927	6,953	Rahael B	5,799	
Persiche S B	18,690		Ponech G	13,350		Rai A	17,750	
Person J	14,135	135	Pongracz E	11,863		Rai F M	31,736	302
Person M A	23,934	365	Poon L K	8,380		Rai S	13,173	65
Pesket J G	19,327	303	Pope L B	1,237		Rail R	15,010	1,047
Peter J F	21,604	59	Popoff P	19,974		Railton W L	16,952	
			Popp B A	18,675		Raine D	28,466	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Raine G.	21,181	Reynolds H.	19,022	Robinson J.M.	23,363
Raines D.A.	9,209	Reynolds J.L.	16,670	Robinson K.	11,820
Rajan A.M.K.	28,641	Reynolds L.	9,778	Robinson N.A.	897
Rajan C.B.	28,009	Reynolds M.	7,863	Robinson P.	27,493
Rajagadu P.R.	22,065	Reynolds S.	22,745	Robinson S.	15,672
Ralph J.M.	14,505	Reznaroff D.L.	13,457	Robinson S.V.	19,634
Ralston S.	5,167	Reznaroff C.	21,955	Robinson T.J.	20,017
Ramroop B.H.	29,363	Rhode L.S.	20,034	Robison M.A.	221
Ramroop C.M.	26,601	Rhode O.W.	21,821	Robison W.J.	20,992
Ramsaran L.	15,999	Rhodes J.D.	18,212	Roche E.	7,084
Ramsay G.P.	31,908	Riach C.L.	17,772	Roche J.	27,687
Ramsay M.P.	20,626	Rice J.A.	21,435	Rochelau C.P.	1,474
Ramsden B.	25,677	Rice J.M.	33,818	Rochford Y.E.	44
Rand C.	12,067	Rice R.	27,762	Rock C.E.	19,739
Rand D.	18,887	Rich J.T.	18,169	Rock D.B.	18,629
Rand P.	19,822	Richard C.L.	7,747	Rockliffe M.E.	21,784
Rand W.	19,409	Richards C.J.	19,943	Rockwell I.L.	32,221
Randall C.A.	21,842	Richards D.A.	18,353	Roddick J.L.	19,875
Randall M.D.	10,274	Richards G.E.A.	2,383	Rode L.B.	22,282
Randhawa R.	9,100	Richards V.L.	22,330	Rodger C.A.	29,196
Rangi R.S.	19,423	Richardson D.J.	21,261	Rodgers D.A.	5,866
Rankin R.M.	31,712	Richardson D.S.	18,671	Rodgers L.	28,815
Raphael K.R.	10,162	Richardson H.	5,811	Rodgers M.A.	19,972
Rash K.	25,751	Richardson J.J.	22,762	Rodgers P.	19,063
Raskin R.	6,935	Richardson W.M.	10,786	Roe B.L.	5,110
Rasmussen A.W.	24,333	Richet S.E.	19,931	Roe P.L.	19,520
Rasmussen D.E.	19,806	Richter M.C.	27,305	Roe R.	18,689
Rasmussen R.G.	24,274	Richards F.	15,971	Roed D.E.	19,761
Rassenti P.	29,352	Riddle J.	17,378	Roemer D.R.	24,330
Ratcliffe J.V.	14,569	Rider K.	29,926	Roe J.B.	27,634
Rathbun J.B.	25,201	Ridley S.L.	22,063	Rogers C.	25,729
Ratner G.L.	33,748	Ridout L.	4,973	Rogers K.	6,318
Rattray M.	22,722	Riechert E.E.	18,019	Rogerson J.N.	26,160
Ravenstein H.J.	11,790	Rieger A.I.	27,309	Rohde R.L.	22,588
Rawson J.	17,948	Riekki L.M.	17,608	Rohrbach W.L.	19,271
Ray P.C.	22,702	Rigby D.V.	18,357	Roland D.M.	810
Rea M.M.A.	26,341	Riggar R.	27,299	Rolston K.	8,814
Read W.	25,323	Riggs M.	28,511	Romanchuk I.M.	22,676
Reaney J.A.E.	21,811	Riley T.	30,688	Ronse M.	14,844
Reaney J.C.	22,722	Ring K.E.	13,324	Roodal I.	24,330
Reason L.G.	19,529	Ringham M.	14,977	Roodie J.A.W.	20,717
Recchi D.	20,665	Rintoul A.R.	9,340	Rooke G.T.	20,717
Redfern K.	17,440	Rintoul R.A.	17,546	Roos H.J.M.	18,883
Reeb V.M.	22,618	Ritchie D.	3,782	Rosberg M.B.S.	11,595
Reece D.M.	22,547	Ritchie R.J.	440	Roscoe A.M.	28,721
Reed D.T.	27,415	Rivet P.	21,611	Rose A.A.	25,842
Reed G.A.	50,896	Rivett-Carnac M.F.	23,187	Rose L.G.	26,381
Reed G.G.	22,609	Roach C.	3,343	Rose M.J.	20,689
Reed K.M.	12,928	Roback L.M.	24,404	Rose S.A.	17,702
Reedman C.	18,396	Robb A.A.S.	26,067	Rose S.J.	26,642
Reekie W.R.	17,976	Robb C.	17,675	Rose V.	17,761
Rees R.E.	23,367	Robb K.E.	755	Rosett M.J.	28,645
Reese J.	22,705	Robbie D.	25,223	Roslich R.M.	19,716
Regan W.	25,600	Robbins B.E.	18,745	Ross B.	573
Reglin L.W.	4,881	Robbins S.M.	868	Ross D.	21,638
Rehal S.	13,392	Roberge F.	31,881	Ross G.	24,398
Reichennek A.E.	20,240	Roberge M.E.	13,781	Ross G.B.	31,710
Reid A.H.	28,837	Robert M.S.	15,589	Ross G.	12,135
Reid B.K.	24,808	Roberts-Taylor I.	22,745	Ross I.D.	18,727
Reid C.	24,280	Roberts A.J.	17,830	Ross J.C.	24,754
Reid C.	6,011	Roberts B.J.	9,818	Ross K.A.	18,405
Reid J.	20,762	Roberts C.E.	21,800	Ross L.	5,088
Reid L.M.	27,630	Roberts D.J.	18,357	Ross M.J.	20,900
Reid P.	27,614	Roberts E.M.	22,597	Ross N.	13,578
Reid P.A.	27,311	Roberts G.C.	18,198	Ross S.B.	10,572
Reid R.J.	17,764	Roberts M.	29,979	Ross W.G.	8,805
Reid S.A.	1,509	Roberts M.	22,301	Rossnagel E.	20,946
Reid S.M.	29,004	Roberts M.M.	4,399	Roth A.	21,264
Reimer D.A.	23,398	Roberts N.M.	41,586	Roulston M.L.	18,628
Reimer L.L.	27,924	Roberts S.D.	11,054	Round S.L.	17,827
Reinderhoff S.R.	20,675	Roberts S.J.	22,249	Rouse B.A.	29,729
Reinhart A.M.	29,644	Roberts S.L.	27,641	Rouse D.	21,218
Reinhold C.	31,741	Robertson C.	24,803	Rouse E.R.	20,207
Remillard C.A.	8,845	Robertson C.	31,113	Rouse L.	18,911
Rempel H.	40,610	Robertson D.	4,239	Rousseau K.	921
Rempel M.	10,910	Robertson D.	25,801	Rovatti A.M.	8,479
Rempel M.D.	21,020	Robertson J.L.	14,663	Rovatti S.	7,210
Rempel S.M.	18,175	Robertson J.T.	24,481	Rovere H.E.	10,753
Renaud A.A.	14,714	Robertson W.A.	21,200	Rowe B.E.	27,722
Rendall L.	22,558	Robertson W.N.	13,116	Rowett C.L.	24,667
Rendina C.	25,879	Robertson P.D.	29,164	Rowlands I.E.	20,106
Rendina L.	20,033	Robertson S.	5,688	Rowlands N.A.	12,695
Renner C.J.	9,341	Robertson S.A.	5,220	Roy F.	1,336
Renner N.K.	18,325	Robertson W.B.D.	33,186	Roy H.O.	28,055
Rennie E.	16,225	Robertson W.W.	26,848	Roy M.	18,348
Renton S.L.	8,909	Robins S.A.	23,534	Roy P.M.P.	9,555
Rentz S.	17,981	Robinson B.A.	18,136	Royko V.L.	18,539
Resvick B.A.	18,702	Robinson B.T.H.	31,889	Ruckie C.	22,553
Reti P.	17,889	Robinson C.	16,996	Rudance M.L.	6,324
Retich D.M.	18,501	Robinson C.	14,769	Rudd R.L.	18,408
Revak S.T.	20,362	Robinson C.	6,738	Rudko B.A.	3,708
Revel D.	16,964	Robinson D.C.	16,969	Rudolph R.	16,602
Revsuki E.	22,409	Robinson E.M.	30,387	Ruffell R.G.	28,285
Reynard J.	11,462	Robinson E.M.	28,395	Ruffell S.M.	28,308
Reyners A.J.	19,066	Robinson G.	31,667	Ruffy C.M.	32,578
Reyno L.	23,673	Robinson J.	22,854	Ruggles J.	17,614
Reynolds A.E.	212	Robinson J.A.	23,602	Rumley C.	18,207

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Runney E S.....	20,024		Schaefer K M.....	20,201		Shankland D.....	17,309	
Runicles D W.....	12,391	179	Schaeffer W A.....	20,591		Shannon M W.....	13,834	
Rupert T.....	1,060		Schaff C M.....	12,294		Sharhon P K.....	21,933	
Rupert W G.....	18,583	123	Schaffer A.....	19,215	445	Sharma S.....	18,221	20
Ruscheinsky L.....	20,424	625	Schaffer J.....	12,135		Sharma S.....	24,030	883
Rush S.....	14,055		Schappert R R.....	20,239	493	Sharp B F.....	17,819	
Russell I M.....	13,122		Scharf V C.....	22,850	294	Sharpe R M.....	6,670	
Russell K L.....	8,072		Scharfester U W.....	22,850		Shaw D.....	27,418	3,125
Russell L E.....	22,498	26	Scharmer R A.....	20,411		Shaw J.....	19,562	
Russell P G.....	34,778		Scheelar K.....	18,400	14	Shaw T.....	27,475	1,961
Russell W.....	14,212		Scheetz E T M.....	25,010		Shea C P.....	26,158	407
Ruswell W.....	3,562		Schick B S J.....	18,309		Shea L J.....	6,907	
Rutherford D.....	26,859	1,608	Schick M.....	30,649	100	Sheaves C E.....	13,716	
Rutberglen R W.....	5,783		Schick P L.....	18,375	14	Shebib J.....	11,544	513
Ruthing N.....	16,329		Schick P L.....	17,348		Sheff G E.....	24,933	7,936
Rutter J W.....	26,835	397	Schick P L.....	27,724	1,747	Sheff W.....	15,544	
Rutter V.....	11,244		Schieder M R.....	24,591	846	Shepherd C S.....	11,026	
Rutz D.....	8,453		Schiller F L.....	16,881	16	Shepherd L.....	18,101	364
Ruus L.....	10,776	228	Schiller C.....	20,476		Shera R M.....	3,478	107
Ruzicka N C.....	10,004		Schmalz J L.....	11,792		Sheriff K.....	19,627	
Ryan D.....	20,712		Schmalz L J.....	17,162	14	Sheriff M.....	14,186	129
Ryan J J.....	26,909		Schmidt H L.....	9,073	358	Sherk S.....	12,772	
Ryan J W.....	21,410	14	Schmidt J.....	4,985		Sherlock M R.....	13,826	
Ryan L W.....	23,949	92	Schmidt J F.....	19,720	37	Sherlock R A.....	10,808	
Ryan M A.....	17,821		Schmidt K.....	18,981		Shering B.....	15,263	
Ryan M K.....	16,159		Schmidt R L.....	42,365	37	Shewchuk L.....	19,456	317
Ryan P N.....	18,776		Schmitke J L.....	18,726		Shewchuk N D.....	22,198	60
Rye D.....	28,077		Schock M M.....	19,559		Shewchuk W K M.....	22,759	
Rykuta J C.....	15,764		Schuland J A.....	19,208		Shewfelt C.....	23,911	3,433
Rymer R.....	7,493		Schuland R N.....	17,437		Shewfelt L J.....	33,395	
Saatink W M.....	5,525	157	Scholefield L.....	2,135		Shickele E S.....	9,401	
Sach E.....	22,709	812	Schonbrun E.....	15,168		Shields B J.....	27,448	1,811
Sachedina O.....	31,957	370	Schop J M.....	20,969		Shields D M.....	25,386	934
Sacuta C N.....	17,975		Schoppel J M.....	22,133		Shields J T.....	31,610	295
Sadler C L.....	27,359	219	Schormagel D B.....	22,676	1,127	Shields M M.....	18,577	
Sadler F M.....	24,380	1,603	Schossleitner H.....	22,693	249	Shields V A.....	22,587	14
Sadler L A.....	18,111	228	Schramm I.....	30,010	398	Shine I.....	23,602	
Sailer H B.....	705		Schramm T R.....	31,746	1,914	Shirley A S.....	16,076	
Sainsbury T R.....	24,159	597	Schroeder L J.....	10,090		Shirley L.....	5,539	2,083
Saintsbury D.....	23,019	562	Schroeder M A.....	22,645		Shnitzler L.....	26,510	
Sakamoto H J.....	16,026		Schroyen M A.....	22,645		Shockley S.....	18,032	
Sakamoto T.....	22,983		Schuman C.....	16,712	617	Sholdice W.....	17,891	
Saklofky J W B.....	930		Schwab D H.....	31,664	1,160	Shorey B J.....	4,587	
Salonen J.....	2,213		Schwartz D.....	16,945		Shortridge A P.....	18,195	
Salonen P.....	7,616		Schwartz R M.....	19,738		Shpirko A J.....	25,485	9
Sam C.....	22,717	22	Scobie T A.....	26,416	779	Shitalko E J.....	28,192	
Sam M.....	16,357		Scott-Provan R.....	18,935	268	Shitalko P E.....	21,652	
Samograd S J.....	6,933		Scott A M.....	15,752	498	Shubrock B J.....	18,236	
Sampson M H J.....	27,465	290	Scott B.....	20,342		Shugart D.....	8,677	250
Sampson M.....	18,813		Scott H A.....	12,590		Shugart D.....	19,414	
Samuel I.....	29,101		Scott J J.....	22,079	102	Shuttleworth S L.....	7,843	
Samuels M S.....	22,588		Scott M S.....	4,357		Sibbald P A.....	4,956	
Sandhu D P.....	17,899		Scott M S.....	17,398		Sidhu J.....	16,697	
Sanderson H J.....	32,359		Scott M L.....	18,759		Siemens J.....	9,832	
Sanders-Krause C.....	22,428	887	Scott M.....	17,991	17	Sierra D.....	19,793	
Sanderson P.....	25,698		Scott P.....	25,909	1,563	Sigs K.....	16,114	42
Sanderson S.....	24,422	3,725	Scott P W.....	23,159	62	Sigmond S C.....	37,640	1,244
Sandulac S L.....	4,367		Scott R.....	6,467	536	Sinila K.....	20,731	
Sandvik H R.....	23,922	1,744	Scott R.....	1,851	149	Sikora E E.....	12,134	
Sangha B S.....	6,659		Scott V M.....	18,043		Sikora E E.....	4,624	
Sangha N K.....	1,243		Seaborn A M.....	17,896		Silver C M.....	18,937	
Sangret S.....	1,061		Seaford R M.....	4,395		Silverstone D.....	19,537	377
Sankey D.....	8,962		Seagris M A.....	19,249		Sim J M.....	27,406	352
Santiago H.....	22,308		Seaholm N E.....	20,382		Simard A.....	12,839	
Sanzalone V J.....	5,897		Searle A R.....	23,946	423	Simard C.....	15,628	1,582
Sanzovo M L.....	21,872	2,834	Seaton D.....	18,378	276	Simard P A.....	5,870	
Sanzovo P A.....	3,940	92	Seburn K.....	981		Simme J L.....	6,744	
Sarac B A E.....	34,253	658	Seefeldt R.....	25,869	459	Simmers G W.....	29,652	3,842
Sargent C.....	11,454		Seefeldt S.....	4,336	26	Simmonds A.....	27,491	115
Sasaki R K.....	26,658	2,852	Segal M.....	23,687	1,257	Simmonds F.....	18,189	
Saunders J E.....	33,308		Seider H.....	6,942		Simmonds I.....	19,385	
Saunders K D.....	17,657	1,590	Seifert M L.....	13,927		Simons H.....	8,482	134
Saunders M J.....	17,578		Seifrit G.....	10,630	7	Simons M.....	27,286	302
Saunders R L.....	18,165		Seigo J P.....	20,566		Simons D.....	12,703	
Sauve D J.....	20,138		Seller L A.....	28,735	518	Simpson A C.....	22,723	
Sauve D M.....	15,837	457	Sellick C M.....	20,571		Simpson A G.....	20,172	49
Sauve J B.....	17,961		Semenchik H.....	19,106		Simpson B J.....	10,941	799
Sauve W A.....	27,594	582	Semenoff A.....	19,341		Simpson D.....	20,043	286
Savage P M.....	4,404		Semenoff J Y.....	14,471		Simpson E.....	17,520	
Saville H E.....	59,217	3,177	Semenyachen L.....	18,187		Simpson G L.....	17,481	
Saville J.....	20,147	742	Seminiuk E M.....	19,093		Simpson L G.....	22,137	2,488
Savin A G C.....	20,432		Seminiuk G B.....	18,228		Simpson P A.....	20,521	685
Savino C M.....	20,286	467	Semuris H.....	15,714		Simpson P E.....	8,253	
Savoy J.....	1,350		Senaiko S G.....	6,156		Simpson R E.....	9,386	
Savoy T.....	16,676	333	Seneal A M.....	7,600		Simpson S L.....	19,040	
Sawada B.....	7,302	1,841	Seneal C J.....	24,830		Simpson S V C.....	29,372	1,044
Sawatzky J M.....	25,425		Seneal J.....	16,599	4	Simpson V P.....	19,903	
Sawatzky D L.....	2,654		Seneal J.....	20,001		Simpson W H.....	17,289	51
Scalet M M J.....	31,592	186	Senipal S G T.....	20,393		Sin W.....	21,473	
Scalet F G.....	19,221		Sepulveda A.....	27,325	886	Sinclair A L.....	18,276	493
Scaletto G.....	11,272		Sepulveda M.....	27,559		Sinclair C R.....	32,843	
Scurr M J.....	24,444	1,242	Seyerson J.....	18,007	1,839	Sinclair K A.....	25,270	
Scurva B A.....	16,908		Sewell E J.....	27,229		Sinclair K E.....	1,219	
Schad L M.....	21,135		Seymour S M.....	20,766		Singh E L L.....	27,855	
			Shale K.....	21,892		Singh P D.....	12,612	
			Shantagis N.....	26,208	102	Singh S.....	25,361	1,478
						Singh S.....	12,005	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Sinton J E	41,532		Smithson M A	35,398		Stefan V	765	
Sipos S	11,749	326	Smyth T D	24,259	928	Stefanson L M G	23,927	
Sirett B	27,453	1,801	Smyth F J	27,003	84	Steggles F	11,319	282
Sirianni A	22,010		Snell M A	12,268		Stein R D	15,036	
Siriwapa P	23,242	577	Snider D	9,575	218	Steininger B	23,830	1,004
Siu W	20,875		Snider D M	16,632		Steininger V	16,519	
Siu W	20,853	126	Snow E C	31,413		Steinke T W	8,119	
Sjogren P L	15,346		Snow S	2,881		Steinmann A	6,698	
Skalicky C L	11,477		Snowdon V	27,189	28	Steinmann B	23,127	773
Skaron M	16,933		Snyder L	1,534		Stellingwerff J B	26,313	2,388
Skelly D R	260		Sobie M	27,551	712	Stephen S	16,575	
Skelton S	18,918		Sorensen K H	12,221		Stephens J A	16,610	
Skillen J	16,845		Sohan A R	27,460		Stephens L E	13,572	
Skinner C	27,261		Sokolonski D J	31,113		Stephens M A	27,416	100
Skinner E L	13,423	270	Sol L F M	10,469		Stephenson B A	4,355	77
Skliarski W R	33,067	653	Soler M R L	19,588		Stephenson K L	1,209	
Skoreyko M M	20,324		Sollitt E A L	13,001		Stepien Y	12,105	326
Skovgaard K	24,777	421	Somersel D	22,202		Sterling D L	13,941	
Skovgard P	24,425	235	Soo R	20,538		Sterritt S	18,157	
Skucas P	28,259		Sookern J W	22,705	64	Stevens A F	19,108	
Skucas R H	19,210		Soon B	28,415	47	Stevens D B	14,663	1,275
Slaney E L	1,004		Soon D	27,340	452	Stevens D L	28,783	
Slater K M	16,693		Sorban A L	27,045		Stevens M A	19,692	
Slett W V	27,063		Sorensen S M	25,365	170	Stevens M F	22,609	14
Slout B R	8,634		Sorenson D W	13,019		Stevenson-Patterson	22,441	137
Slogar D	22,462	179	Sorge A	19,219		Stevenson-Wilson K	16,006	188
Sloney D A T	19,772		Sortwell R	19,772		Stevenson B	13,856	256
Slusarchuk P J	11,208	26	Spadafora D	16,857		Stevenson C L	19,746	
Smart R	20,660		Sparks B D	17,727		Stevenson J D	8,745	
Smeeton E	6,023		Sparks E M	11,013		Stevenson M G	20,377	
Smillie M M	16,658	67	Spaven L	2,214		Stevenson P G	22,738	125
Smith A	15,932	17	Speer B M	20,450		Stevenson S K	888	
Smith A C	18,925	226	Speers M E	6,628		Steward R L	18,434	13
Smith A L	29,067		Speier S	26,666	1,571	Stewart A	16,651	
Smith B	27,137	341	Spell J S	371		Stewart A R	6,027	
Smith B	2,779		Spence-Vinge M N	32,016	3,700	Stewart B A	29,243	
Smith B A	22,163		Spence S	15,798	421	Stewart C	27,516	
Smith B A	21,648	676	Spencer J	12,122		Stewart C A	19,565	743
Smith B I	1,881		Spendlow D R	17,621		Stewart C A	20,622	
Smith B I	16,554		Spicer D	20,183		Stewart C L	20,818	
Smith B R	21,010		Spicer D M	5,800		Stewart C M	27,457	1,147
Smith C C	21,531		Spicer S	5,800	31	Stewart G A M	8,109	
Smith C K	19,377		Spina A	21,201		Stewart G E	31,113	
Smith C M	17,244		Spina B	19,567		Stewart J A	17,123	
Smith C M	13,805		Spoer L M	9,740	25	Stewart J L	21,763	1,241
Smith D	16,579		Sprague L	700		Stewart J D	1,468	
Smith D	13,507		Spray J A	28,722	4,311	Stewart L	12,186	718
Smith D	25,258		Springall C J	1,615		Stewart L D	26,013	98
Smith D G	18,275		Springall M	26,481	664	Stewart M N	32,209	3,094
Smith D I	48,549	2,029	Sprool G	15,102		Stewart P	13,329	2,825
Smith D L	2,260		Spry J A	18,616		Stewart P L	3,496	60
Smith D M S	9,044		Squarrie M A	16,070		Stewart R	6,952	
Smith D	7,202	612	St-Louis K L	27,029	2,043	Stewart R J	13,539	319
Smith D L	16,059		St-Martin L	23,139	1,290	Stewart S E	24,915	
Smith E	20,399	50	St-Pierre H C	21,995		Stewart T C	12,897	901
Smith E H	28,106		St-Thomas L	17,748		Stickel C	24,019	877
Smith E M	28,138	332	Stabeck B J	19,672	25	Stirling H F G	26,592	1,234
Smith E M	32,089	1,450	Stacey A W	20,887		Stock D	27,875	
Smith F E	18,654	49	Stack B	14,075		Stockdale W M	31,906	748
Smith G P	7,196	534	Stack M T	11,379		Stocks D M	8,264	
Smith G S	14,682		Stafford E D	10,012		Stocks F M	24,069	
Smith G	6,005		Stafford K L	27,354	869	Stocks R M	28,712	404
Smith H	238		Stainton S L	29,149	1,930	Stohlstrom D	15,203	
Smith H	1,514		Stall R	23,452	924	Stone I	16,909	
Smith H E	13,478		Standal A G	27,706		Stone S	28,782	2,724
Smith I	5,840		Stanfield C	18,700		Stopper H	17,502	872
Smith J C	1,100		Stanford A H	17,285		Storey S	20,551	1,826
Smith J H	19,391		Stang J	7,618		Stott G	18,240	482
Smith J J	28,793		Stanick L	16,861		Stovold D	34,635	3,072
Smith J J	17,537		Stamforth E K	8,661		Stow H	24,127	1,024
Smith J M	21,990		Stanley A	26,071		Strader M D	3,605	
Smith K	16,477		Stanward M A	13,741		Strader S L	23,749	188
Smith K G	8,615		Stanward M H	20,277		Strandlund T M	14,473	
Smith L	16,886		Stansbury B	9,965		Strang M E	19,985	
Smith L E	12,953		Stanton M M	21,861		Strange L	18,620	
Smith L I	22,246		Stanton R J	19,131	1,121	Siraton A M	16,843	
Smith M	20,032		Stanton V J	17,946	82	Straub J	17,402	
Smith M	11,713		Stanyer B	21,408	39	Strauss L	18,484	
Smith M	15,341		Stanzel S A	21,420		Stringfellow A	25,076	257
Smith M	21,977		Staples L L	16,633		Strocan F	22,185	
Smith M A	13,896		Staples M	11,821		Strohm K P	2,042	
Smith M A	17,911		Staples S	8,754	86	Strom D E	24,355	310
Smith M F	9,368		Stapleton J	22,990		Strom E	3,848	42
Smith M K	1,136		Starch P A	17,085		Strom G B	28,955	1,092
Smith M L	14,206	609	Stark C	16,539		Strom M	23,165	128
Smith M P	19,689		Stark J	19,231		Strome R R	30,693	
Smith M K	10,236	253	Starr I M	7,055		Strong J S	9,712	
Smith P C	21,235		Steadman D	832		Strong R A	28,795	1,008
Smith P J	31,330		Stearns I	8,180		Strong W	31,631	
Smith R M	21,005		Steckmann M L	1,411		Strouther S	25,257	53
Smith S	6,843		Steede-Mechler T	19,022	59	Stroup P A	16,886	
Smith S	12,452	552	Steel H M	18,224		Strutkoff P	22,765	457
Smith S	22,517	687	Steele C E	6,759		Stryck D E L	11,525	
Smith S L	19,143	1,118	Steele E	18,294		Studders G	15,463	
Smith V F	3,197	77	Steele L	13,715		Stump E	19,520	
Smith W E	26,097	116	Steele P W	16,583		Sturby E C	14,096	
Smith W	18,673	460	Steele T R	4,523		Sturdy H	29,233	4,191

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Sturgess L.	26,312	224	Taylor J.	20,922		Tipple S.	31,586	812
Sturrock D.	26,371	947	Taylor J.	20,788		Tischler B.	78,710	52
Styan J.	102		Taylor K.	27,276		Tisdale D.	24,959	1,836
Styles S.	17,005		Taylor K. W.	24,183	1,843	Tite M. C.	17,441	
Styran D. I.	19,013		Taylor M.	7,208		Tjernstrom T. M.	21,640	
Subject L.	21,005		Taylor M.	18,307		To C.	2,989	
Suddaby M. A. G.	6,340		Taylor M. C.	13,891	786	Toakley L. I.	777	
Sugden T.	18,713		Taylor M. H.	38,269	1,236	Toal C. A.	26,629	354
Sugimoto D.	24,355	1,795	Taylor P.	17,769	259	Tocher V.	12,974	
Sugimoto T. L.	14,698		Taylor R.	4,176		Todd N.	18,665	119
Sull S.	1,636		Taylor R. J.	5,779		Todosychuk B. L.	8,991	
Sullivan C.	12,263	756	Taylor R.	27,607	17	Toews C.	12,047	
Sullivan F. C.	21,051		Taylor Z.	306		Toews M. B.	17,472	
Summers H.	26,627	1,383	Tayner S.	17,598		Toews M. L.	27,433	769
Summersgill W. M.	27,240	99	Tchir K. R.	1,991		Tognola J. M.	16,187	
Sundby P. M.	22,109		Tee J.	27,449	192	Tolmazoff D.	64	
Sunderland J. S.	17,819		Teel G. A.	19,748	461	Tolos J.	16,664	
Sunder R. W.	21,941	42	Teple W. A.	9,398		Tom T.	20,015	
Surette B. T.	24,670		Teichroeb W.	32,424	40	Toma J.	16,361	1,518
Surko M. A.	3,233		Telford S.	2,500		Toma P.	27,294	2,842
Surovski M. R.	1,291		Temple A.	31,724	238	Tomko L. P.	31,710	68
Susky R. W.	19,083		Temple F.	4,115		Tomlinson C. J.	7,143	
Sussman H. W.	22,613	1,246	Temple M.	12,823		Tomlinson G. S.	5,843	
Sutherland B. M.	27,723	428	Teoh B. S.	4,983		Tomljenovich N. A.	73	
Sutherland C.	3,489		Terpenning L.	7,993		Tomm A.	5,448	
Sutherland L. J.	159		Terrio-Brassard M.	5,633	824	Tompkins M. A.	29,166	
Sutherland S. L.	6,299		Terry M. J. E.	16,774	110	Toms B. J.	23,200	
Suter A.	20,137		Terry W. S.	8,824		Tomsics M. L.	16,862	
Sutton D. E.	29,299	3,790	Tessier L.	25,060	789	Tomkens S. C. E.	26,352	
Sutton D. L. J.	19,231		Tetrault D. M.	28,908		Toolsee A.	16,888	
Sutton J. H.	6,332	147	Tettamanti J. V.	21,463		Topolewski J.	10,469	
Sutton K. L. M.	17,607		Tetz H.	22,342	41	Toporowski S.	26,658	100
Svatek A.	2,645		Theoharis C.	12,308		Torchia G.	18,017	
Svean G.	19,432	164	Theriault L. E. A.	20,034	3,542	Torchia L.	20,919	10
Svoboda J.	81,866		Thicke B. R.	27,111	1,383	Torgerson R.	100	
Swail J.	20,274	833	Thiessen H.	29,369	2,913	Toth K.	10,798	
Swallow D.	26,141		Thiessen S.	11,823		Tourond M. J.	18,344	
Swallow R. B.	20,294		Thoen D.	35,829		Towers G. E.	24,246	627
Swan B.	10,229		Thomas-Brasse B.	31,123	3,350	Townsend P. G.	21,105	34
Swan J.	24,526	2,789	Thomas E. M.	28,450		Townson M.	22,945	
Swanick D. B.	17,719	7	Thomas E. R.	20,883		Track M. D.	27,462	240
Swann V. V.	16,854		Thomas G. L.	28,564		Trapp M. S.	24,362	902
Swannie F. E.	10,500	493	Thomas H.	25,901	3,879	Trask K. M.	1,823	
Swanson N. A.	23,886		Thomas K. C.	20,755	1,058	Travers A. G.	15,101	1,719
Swartz E. M.	23,475	362	Thomas M. A.	51,730	4,941	Travers C. A.	25,153	
Swedberg L. F.	5,266		Thomas M. L.	27,742		Travers P.	13,027	11
Sweeney E. C.	28,608	253	Thomas S. E.	18,154		Travers S. G.	63,957	9,283
Sweeney R. J.	18,269	730	Thomas S. L.	14,673		Traviss H. R.	34,157	780
Swithin R. L.	18,234		Thomas S. M.	17,110		Traviss S. M.	13,665	147
Sydneychuk W. C.	27,740		Thomas S. W. H.	19,792		Traylor C. A.	27,352	1,077
Sym K.	15,617		Thomasen D. P.	19,147	78	Traylor S. E.	12,433	823
Sym K.	2,086		Thompson B. F.	31,697		Treherne J. D.	18,972	107
Symington H. E.	20,850		Thompson C. G.	21,055		Treiving A. M.	31,117	
Symons P. J. W.	27,546		Thompson C. J.	21,497		Treiving S. V.	13,484	
Syms R. G.	2,984		Thompson D.	25,475		Tremblay M. M.	17,658	
Synowski E.	8,048	259	Thompson D. J.	17,906		Tretiak M. D.	20,577	1,201
Syrett N. R.	14,849		Thompson D.	31,728	98	Treventon M.	20,024	
Szantasi E. S.	22,359		Thompson H. S.	3,389		Trevillion J.	22,854	66
Szilagy L. D.	19,504	3,812	Thompson J.	478		Travis A. J.	22,304	2,379
Tabor G. N.	27,978		Thompson J.	18,912	687	Trew I. A.	18,292	
Tadsen G. A.	31,773	298	Thompson L.	18,771		Tribe B. J.	18,172	
Taillefer M.	24,803	111	Thompson L. A.	5,458		Trigg W. M.	49,778	91
Taillefer D.	7,001		Thompson L. M.	19,737		Trimark K. M.	21,981	649
Tajuelo D.	962		Thompson L. M.	16,881	616	Trimble E.	30,585	93
Takacs N.	19,570		Thompson N.	25,863	384	Trimble E. L.	22,569	
Takas J.	29,170	281	Thompson S. E.	3,627		Trimble J.	17,406	
Talbot A.	22,495		Thompson V. J.	3,917		Troke B. D.	26,198	2,619
Talbot B. D.	32,180	3,607	Thomsen B.	19,449	163	Troke C.	17,059	
Talbot D. J.	27,094	977	Thomson B.	1,643		Tromsgard K. K.	27,224	571
Talbot E. M.	17,001		Thomson D.	17,311		Tropp M.	1,721	
Talbot M. A.	28,884	3,405	Thomson D. M.	27,709		Trotman W. L.	16,548	
Talbot S. R.	24,387	692	Thomson L.	22,556	287	Troyanek D. L.	10,189	
Tall S.	17,059		Thomson L. M.	29,044		Troyanek D. L.	1,384	
Tam L.	17,460	14	Thomson M. J.	9,128		Troyer S.	27,575	2,762
Tamkin F. A.	17,874		Thomson M. L.	24,408	1,797	Tuelove B.	10,394	
Ten P. T.	31,113	166	Thorburn G.	27,751	165	Trueman L. M.	5,785	
Tanchak J. M.	11,322		Thorne G.	3,112		Trueman T.	27,329	165
Tang C. M.	16,722		Thornley M. K.	10,611		Tsui S.	17,785	
Tangedal E.	6,188		Thornson S.	24,522	1,137	Tuba J. L.	12,309	
Tangedal E.	4,864		Thorpe J.	22,664		Tuff D.	25,134	
Tangonan C.	20,843		Thorpe M. F.	31,113		Tupper P. J.	24,737	886
Taphouse J.	9,281		Thorsten K. D.	31,708	1,576	Turanski M.	24,338	1,302
Tapp M.	21,891		Thuvesson E.	21,887		Turcotte C. J.	19,004	477
Tardif D.	23,138	121	Thuvesson N.	9,104		Turenne J. C.	14,139	
Tartaglia G.	18,268		Tian G. E.	21,159		Turgeon P. J.	8,843	
Tataryn H. A.	17,900		Tichelman R.	19,892	105	Turgeon R. J.	1,157	
Tataryn L.	6,651	347	Tichelman R.	24,123	1,313	Turje L. M.	22,567	
Taylor B.	31,586		Tidball P. E.	58,193	3,475	Turlock G.	18,346	
Taylor D.	21,732	1,024	Tiekensheirich E.	19,681		Turner A.	9,398	
Taylor D. E.	27,448	1,110	Tilley D. D.	18,367	7	Turner A. L.	16,785	
Taylor D. E. S.	18,744	49	Timbora B.	18,977		Turner B. J.	47,166	2,205
Taylor E. H.	26,881	1,568	Timin R.	24,593	473	Turner C.	29,827	
Taylor E. M.	17,728		Timmons T.	45		Turner D. C.	28,401	61
Taylor F.	32,421	508	Tinckler R. P.	971		Turner D. M.	16,999	
Taylor F. H.	17,890		Tindall D. A.	31,908	845	Turner E. C.	27,340	872
Taylor F. R.	15,351	354	Tinderland C.	24,887		Turner J.	10,446	
			Tinline B.	8,365		Turner J. G.	18,522	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Turner M C	16,872	1,660	Victory B L	21,895		Watt W B	32,124	1,128
Turner S L	2,909	10	Vidal M V	17,959		Watters J	28,042	
Turton C M	18,951		Vidas R	19,594	566	Watts A	18,391	50
Tweimlow M M	20,033	114	Vike A	18,482		Watts J H	3,828	
Twidale P F	7,732		Villamin F R	18,642		Waxman L	8,780	
Twist C M	17,770		Viner V	8,127		Way L J	18,373	199
Twocock W	16,326		Violet M A	17,440		Way D	18,690	
Tyacke D A	27,660		Violini L M	32,927	1,352	Weatherbee K A	16,997	
Tyler R J	19,566		Virani N	16,271		Webb F G	22,687	21
Tyler R M	19,030		Vlasic M A	27,022		Webb G K	31,671	1,285
Tyrell B	23,852	1,004	Vockeroth G	12,053	24	Webber B	17,802	
Tysoe J D	20,583	251	Vogan T	19,346		Weber M E M	19,526	57
Tyson J	26,359	295	Vogel B	9,904		Weber S M	19,939	
Tyson M	19,644	531	Vogi D A	22,628		Webster G A	7,732	
Ubels J	18,407		Voik H A	28,050		Webster I E	19,607	
Ulevog S J	15,786	62	Volet J D	17,790		Webster S L	18,132	
Ulmer F M	19,042		Von-Alon M E	22,488		Webster W A	22,530	
Ulmer J H	21,066	352	Voogd J H	9,010		Weeks K J	27,080	
Unger L L	13,890		Vosper L	4,516		Wegetin E P	25,431	3,387
Ungerer S	22,676	28	Voss H	18,476		Weibelzahl P	6,294	732
Unrau J	17,860		Voth T	25,299	3,123	Weiler M J	15,845	
Upham C A	23,690	742	Vuignier P A	7,549		Weir M A	18,226	
Upton L M	20,548		Wace L T	28,141	11	Weir M L	90,507	
Urbanavicius V L	2,205		Waddell P H	28,749		Weir P P	15,489	
Uren K J	3,766		Waelin E G	21,432	83	Weir W K	19,609	
Urquhart D M	17,867	185	Wagner A B	27,555		Weirburn H	12,134	
Urquhart K A	3,118		Wagner J E	615		Welch K E	24,232	2,441
Urquhart M H	2,792		Wagner M E	24,885	1,564	Welch R A	22,776	
Urquhart S	15,365		Wahl C	4,567		Welcome A A	29,686	275
Ursel J I	20,055	178	Walden K	9,268	24	Weller J B M	19,137	
Vaillancourt C M	13,705		Waldron S	26,893	1,329	Wells C C	35,565	
Vallee C A	10,184		Walenstein J L	16,058		Wellwood B	19,487	36
Valliers R J D	18,688		Walker A	2,432		Welms L	17,121	
Van Camp L	26,421	832	Walker A I	8,325	393	Welp E	7,678	1,219
Van Camp M F	18,227		Walker B L	17,781		Welsh S M	21,362	
Van Dyk G	6,374		Walker D	9,143		Welton J	10,114	
Van Meer L	7,339		Walker D W	31,730	1,049	Weltychka W	13,206	1,059
Van Niekerk L	27,337	687	Walker J	31,595		Wendell I	17,402	1,030
Van Prattenburg M	19,220		Walker J B	19,329		Wendland J G D	1,977	
Van Rheenen K	2,305	27	Walker L A	18,134		Wendland S I	1,284	
Van Tassel E M	18,072		Walker L J	2,266		Wendover J	24,423	842
Van Volkingburgh M	19,234		Walker V	26,755		Wengel A E A	32,690	45
Van Volkingburgh S	2,948		Wall S	252		Weninger L C	18,611	144
Van Werkhoven P	19,929		Wall W A	31,767	1,204	Werner K K	5,865	776
Van Woerden H J	24,198	172	Wallace F J	46,915	5	Werns E V	18,000	
Van Zandwijk F	27,368	676	Wallace J F C	19,558		West L	100	
Van Zyderveld M	2,490		Wallace R A	28,503	600	West L	18,476	
Van-Der-Bekke G	28,028		Wallace S M	5,280		Westall J M	17,819	
Van-Driesum A	27,423		Wallis C	6,842		Westaway M A	11,584	
Van-Loo D A	21,845		Walls C S	3,164		Westcott L K	19,455	
Van-Zuylenkom R	415		Walls J L	31,867	2,310	Western G S G	20,528	
Vanbeek P A	20,222		Walls R E	28,478	602	Western I H	31,209	
Vandalen T	20,800		Wallwork G	18,710	286	Weston D M	27,448	
Vandenbrink G	17,715		Wainmsley A C	31,710	945	Weston R A	31,719	88
Vander Maaten J	4,069	15	Wainmsley G	31,789	72	Weston W W	31,962	5,411
Vander-Pol H	31,760	1,719	Walsh B M E	27,664	831	Westover J	15,219	
Vanderelst J	16,917		Walsh C J	10,930	543	Wetzel S A	21,101	
Vanderhave J L	5,465		Walsh I H	15,946		Whalen D J	19,030	
Vanderhorst B A	29,145	1,567	Walsh T C	19,234		Whalen M A	21,173	20
Vanderleeden G	26,664	898	Walter J	3,586	832	Wheeler J	20,732	
Vanderveen S A	27,345	339	Walter K	11,572		Wheeler J S	23,675	
Vanderveen D E	18,807		Walter L	28,444		Wheeler R R	29,925	131
Vandyk C	3,710		Walters J	6,361	122	Whelton E V	15,767	87
Vanhumbeck D J	16,192		Walters I A	23,594		Wheldon M J	16,390	
Vanloo D M D	30,530		Wan A	20,846		Whishaw I	22,701	351
Vanloo T	19,635		Wan T	235		White B J	219	
Vanness M	12,518	1,525	Wand D T	28,827		White B L	2,774	
Vanoord L J	22,600	840	Wang C	24,323	946	White C	10,189	20
Vanos W T	27,785		Wanless D	17,342		White E P	8,751	243
Vanston D	16,395		Ward J M	29,062	764	White L L	19,023	
Varga R	23,128	920	Ward P	19,671		White M L	21,014	
Varna S T	8,067		Wardle J D	21,294	507	White N C	19,022	
Varnell G A	22,780	1,562	Wargo R	29,684	208	White N J	17,821	
Varna A V	27,344		Warneboit D	14,446	541	White S M	16,594	237
Vaughan J	13,805		Warner A J	18,387		Whitaker K J	17,219	
Vaughan J J	24,951	479	Warner D K	20,454		Whitford H	24,698	1,864
Vaughan L A	25,076	2,367	Warner K	12,586		Whitlaw S	5,486	165
Vaughan P	14,616	1,564	Warner R A	24,738	1,533	Whitford B	2,734	
Vaughan S	15,129		Warren C D	19,921		Whitford C E	16,796	
Veach D M	19,478		Warren D V	21,847		Whitford G	2,724	37
Vecchione S M	25,291	2,095	Warren K	22,465	626	Whitford G L	14,847	
Verkamp E	17,493		Warsimage B A	21,345	100	Whitman J L	21,436	
Veitch V	20,511		Warwick M	12,572	517	Whiting K	24,281	1,512
Vendi P	2,409		Wass P R	12,899	1,590	Whitman J	31,050	
Vendi P	1,489		Waterfield F E	26,699		Whittaker G	26,848	354
Verch W K	10,573		Waterhouse B L	18,648		Whitty E	1,202	
Verheul M S	23,737		Waterhouse T A	3,766		Whitwell R	26,687	
Verkerk D	6,811	15	Waterous G L	161		Whorton D	261	
Verkerk J D	31,211		Waters D	4,184		Whyment J	26,837	
Vermilyea D R	8,031		Waters J	24,578	14	Whyte L	21,357	
Vernon W	20,716	325	Waters J L	24,290	2,819	Whyte M J	29,121	
Verscheren V	3,212		Watling J	17,795		Whyte P	18,929	
Versfeld J	46,272	7,079	Watson E	25,460		Whyte S	17,169	
Vihar M	25,795		Watson R J	27,213	112	Wicentowich J	21,486	
Vibe J B	24,626	2,371	Watson V	24,258		Wicentowich K A	11,476	
Vickers P M	20,893		Watt D L	9,957	142	Wick M	11,260	217
Vickerson M	16,151		Watt R B E	18,564		Wick T L	31,091	

MINISTRY OF HUMAN RESOURCES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Widdicombe C M	15,295	51	Wishart L	17,503	671	Wynn W B	29,287	73
Widmer F E	27,785		Wishneski C A	1,420		Wynne L D	23,937	356
Widmer D M	27,546	222	Withers B E	26,140	784	Wynne W E	25,874	
Widmer J	18,876		Wine M J P	20,620		Wymnychuk J	22,053	
Widmer L	27,541	574	Winnack W	20,497		Wymnychuk S L	18,877	
Widmer L M	18,242		Wintur L E	3,256		Yachoski W	6,146	
Widmer S	20,095	7	Witwicki M	1,375		Yakel E	11,815	
Wiens D U	20,301		Witas M A	18,075		Yamakawa D	22,675	
Wiens G P	14,101	174	Wolkosky G K	22,676	1,243	Yamamoto A	3,624	
Wiens P P	15,002	387	Wolkosky J K	14,425		Yantz V J	19,622	
Wiens B K	10,176		Wollenberg B	28,557	585	Yardley A S	15,668	
Wiese B M W	13,166		Wolters S	6,776		Yargau C E	19,024	
Wiggins C	19,819		Wolverton J E	32,703	939	Yarmie L C	19,916	
Wight A B	12,608		Wong A R	26,940	1,406	Yarmish M	19,177	
Wight M	21,652		Wong A S M	14,211	1,489	Yaskovich R	11,094	213
Wight M	25,236	614	Wong C R	22,591	110	Yates G A	12,050	35
Wigman C	2,590		Wong E P	18,227		Yates L K	19,472	124
Wilander C	16,398		Wong G	5,947		Yausie K L	20,705	
Wilbanks A M	22,698		Wong H	24,381	816	Yaworski D	11,948	
Wilcox W	45,330	251	Wong J	24,329	573	Yeaman D L	22,189	
Wildam H	27,419	1,362	Wong K L	22,584	52	Yeh R	24,384	
Wilford K D	16,866	170	Wong L	2,559		Yelland A	18,149	
Wilk M N	17,565		Wong L C	8,864		Yelland M	7,535	
Wilke J B	18,114		Wong M	23,642	1,010	Yelland O M L	28,556	
Wilke D	21,466		Wong M	15,924		Yelland R	5,948	
Wilkins C L	24,425	2,332	Wong M	17,770		Yelland W M	19,315	
Wilkins S	22,188	122	Wong M F	21,117		Yeo C A	9,984	
Wilkins S	25,216	1,519	Wong M J	19,746	534	Yerburgh R E B	27,801	1,576
Wilkinson D	81,425	313	Wong M L	17,840		Yung R A N	1,107	
Wilkinson J		36	Wong S R	25,065		Yewchyn J S	21,240	
Wilkinson L V	17,731		Wong T	28,486	1,846	Yewell M	26,898	
Will J	7,436		Wonnick M A	27,385	127	Yochim L	25,830	
Willan G J	20,024	37	Woo J	22,674		Yoneda G	3,894	
Willan S M	15,627		Wood C E S	4,830		York H G	11,498	21
Willems R M	57,850	1,664	Wood C H	27,708		Young A	2,689	
Williams B J	19,826		Wood D L	28,759	1,169	Young A	18,045	
Williams C	15,959		Wood D P	26,828	85	Young B	27,406	810
Williams D P	19,105		Wood G	9,613		Young B	27,602	876
Williams E M	26,426	1,535	Wood J E	52,627	11,930	Young C A	19,195	
Williams L	29,264	184	Wood J W	21,956		Young C J	27,619	
Williams L R	21,902		Wood S	25,845	432	Young D J	20,196	761
Williams M E	33,686	160	Wood S L	27,336	2,170	Young E J	18,273	
Williams M J	18,037		Wood W R	17,499		Young E E	5,348	
Williams N	16,444		Woodall D E	27,273	648	Young G A	22,142	21
Williams N E	22,451		Woodall M J	31,953	209	Young H	16,251	
Williams N E	22,539	373	Woodfall M	20,138	129	Young J	243	
Williams N E	29,023		Woodland M J	22,645		Young J	22,349	312
Williams R	15,051	242	Woodland R M	22,639	689	Young J F	28,277	
Williams R	28,690	63	Woodrow A	7,968		Young J M	6,675	
Williams R	19,381		Woodruff L J	20,315	1,212	Young L	21,340	
Williams R D	1,464		Woods A	21,185		Young M	22,176	457
Williams S A	20,897		Woods C	24,445		Young M C	21,612	524
Williams T B	31,574	941	Woods J	26,363	653	Young W	17,315	59
Williams W W	5,840		Woods J D	22,347		Younger S D	8,534	
Williamson S	17,440	441	Woods L	19,934		Youngusband F	22,374	303
Willie J P	29,055	4,282	Woods S L	21,921		Youngusband J N	30,323	100
Willing B	18,973	236	Woods V E	19,243		Yu G	9,120	115
Willings J R	5,153	131	Woodward D W	26,075	19	Yu Pei-Hu J	26,915	1,986
Willman D	22,488		Woodward P E	51,113		Yuh A S K	27,448	1,318
Wills M	2,130		Woodward S	26,844	896	Yule H	848	
Wills S A M	10,081		Wooley V M	7,649		Yurkowski M	18,282	
Wilmot B	21,887		Woodland D R	29,021	3,997	Zacharias M	22,414	633
Wilmot R	27,139	546	Woodlands J M	26,271	340	Zado J L	18,318	
Wilsher M M	22,491		Woolsey W J	31,645	2,989	Zado S	16,210	
Wilsner J	18,634		Wooten H J	18,336		Zacharichuk B	28,415	2,939
Wilson A	2,250		Worden E M	19,026		Zaharuk L R	16,740	
Wilson A	11,715		Work D	25,196	1,150	Zajanski C M	17,083	
Wilson B	13,727		Work M	16,229		Zakouras T	24,329	1,396
Wilson B	18,367	729	Wormald R	18,402	76	Zalepa D A	25,762	
Wilson B G	2,209		Wourms D I	16,823		Zanella F	16,453	
Wilson B M	30,874	494	Wozny L A	22,616		Zaniol L K	19,747	
Wilson C D	8,331		Wray A	10		Zapp D A	1,449	
Wilson C R	24,940		Wray B P	23,256		Zaragoza-De-Los-Rios	25,951	
Wilson D	18,086		Wren D	25,159		Zarbock B	16,501	
Wilson E	23,974	1,012	Wright A J	27,649	281	Zarelli H	22,689	
Wilson G W	22,008		Wright B	18,041		Zarowny C	9,034	
Wilson H	15,082		Wright C D	22,341	80	Zator A	21,822	
Wilson H A	13,841		Wright D	22,423	1,447	Zen E	19,674	
Wilson J	2,360		Wright H W	34,870		Ziebart M	18,201	
Wilson J	7,035	85	Wright J E	23,682	105	Zilinski G	18,832	
Wilson K R	22,494		Wright J M	8,652	295	Zilinski I	26,348	244
Wilson L D	31,994	746	Wright J M J	19,298		Zimmer M J	27,761	
Wilson L G	22,129	270	Wright K L	27,600	2,364	Zimmerman B	8,883	
Wilson M	15,038	12	Wright L	29,599		Zimmerman J	24	
Wilson P D	23,618	9,529	Wright M	27,586	853	Zimmerman M	1,481	
Wilson R L	29,031	4,443	Wright P	18,286	230	Zimmer H H	29,877	
Wilson V	22,371		Wright S L	18,555	7	Zirul S J	17,712	615
Wilson W L	25,842		Wu E H	33,407		Zorn P J	12,336	
Winchester J G	30,131	5,274	Wuensch M W	26,448	2,193	Zorn P F	33,793	401
Windle M	3,169		Wuitschik M	19,387		Zurzer J E	17,873	1,086
Wingren L	8,551	346	Wurst G F	19,955		Zutter A	20,213	634
Winkler C	118		Wurst J L	8,515		Zychowka C L	7,610	
Winkler D L	17,885		Wyatt B	27,568	384	Transfers, other ministries	(83,407)	172,288
Winkler E A	27,598	1,874	Wyatt D	16,434	69	Automobile and other un-		
Wintemute M J	27,337	2,293	Wyer D H	33,037		allocated ministerial trav-		
Winter B	8,676		Wyer J S	19,348		elling listed in the Sched-		
Winter D G	23,073		Wyer R M	366		ule of Payments		979,347
Wine M A	26,065		Wylie R J	21,668				
Wiseman J M	15,258		Wynn I	16,857		Totals	125,179,107	3,444,227

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 127

MINISTRY OF INDUSTRY AND SMALL BUSINESS DEVELOPMENT

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Phillips Hon D M			Haines A J	20,263		Paul N J	41,346	65
Minister	31,283	27,458	Hall L F	14,899	142	Perez De Tagle O G	38,022	1,247
Peel A L			Hansinger B	17,723		Picard R A	31,560	3,298
Deputy Minister	74,567	10,065	Hargreaves D	33,001	5,420	Piccinin D M S	45,659	1,569
Ainslie M M	6,673		Hawkins W R	8,625		Pietraszek E T	42,028	919
Aitken S A C	17,644		Hayes G M	22,527		Purdue R N	38,376	
Allan M A	20,730	31	Hendrick J C	19,360		Quayle M A G	20,859	
Alley A G	26,411	692	Hepburn J	4,705		Ralston D E	32,291	1,383
Anderson D J	20,011		Herman F D	47,383	638	Rattenberry E R	8,567	
Anderson D R	25,731		Hewett J	30,287	6,400	Rife P F	16,525	
Artz G P	35,516	7,655	Hill D	7,288		Robbins S P	19,156	
Avery A L	4,072		Holland R H	34,355	8,593	Rogers P	25,280	
Back I H	38,057	5,173	Hollett S R	53,392	3,234	Rouche K L	31,133	979
Barnett D R	39,994		Hong S A M	16,505		Rucki J	30,454	105
Beatty G E	42,803	1,550	Hooker H F	30,286	4,232	Rudolph L	7,007	
Bennett R E	32,346	178	Hornby S	1,198		Rusman J	18,013	80
Beynon T G	51,598	208	Horne G J	38,057		Sam R M	16,131	
Bittner B B	33,499	233	Horwood J A	36,304	864	Sandoe G P	36,528	
Black L J	25,686	787	Howard J A	38,492	382	Santosham T V	37,398	6,477
Blair G R	37,108	1,349	Hunsford D L	5,874		Scambler E	17,586	
Blasetti F	41,205	453	Huntington D E D	39,398		Schoorl F A	16,298	
Briggs D N	19,156		Ianson J L	21,245		Schultz R D	32,359	5,526
British Columbia House			Inkster J C	19,716	25	Scobie G W	26,279	1,556
non-Canadians	9,737		Inouye C	19,545		Scott M K	8,965	
Broadworth L A	17,593		Ismail K H	32,168	3,057	Seltzer P A	22,703	251
Bruce H G	27,673		Janke B G	8,957		Shaw C L	35,031	1,625
Bullard F S	31,984	6,093	Johnson E B	48,722	4,138	Sheehan S J	36,528	959
Burgers W H	27,835	148	Johnson G	18,276		Singh H	54,816	285
Butler S	17,517	123	Johnson J P	33,051		Skakun E C	18,061	
Caner E M	41,346	348	Jones D E	27,801	282	Smallenberg G A	57,149	11,297
Cagle C N	35,098	2,332	Kennedy R G	35,729	414	Smith K G	36,528	9,427
Carey J	26,313		Ketchen S A	11,305		Sorel E J	34,942	501
Carter B J	35,287	155	Kierstead K C	15,475		Stanaitis R	19,506	302
Cartwright D	41,485	9,840	Kittredge M A	34,931		Staranchuk J	10,491	
Casasempere A	24,524	9,497	Knight G R	48,732		Stewart F J	19,969	
Cator B R	39,160	949	Kowal J M	15,709		Strauss I E	25,432	
Cepeda L	17,188		Lewis C	20,024		Sturrock W J	18,016	
Chittim G P	32,726	3,506	Loader D	37,815	10,923	Suen S	17,106	
Clark M G	37,151	4,458	MacAree D	43,705	1,160	Thomas E J	28,583	278
Clark M L	37,108	19,890	MacDonald E B	37,326	6,761	Thomas M	11,598	
Clarke S J	17,677		MacDonald S A	17,745		Thomson J L	16,977	568
Climo B G	30,454	647	MacInnis R W	33,898	67	Tillein E A	21,763	24
Coldwell L M	19,142		MacKay F C	45,596	1,465	Tomponson A E	20,024	
Collerman A	27,860	4,89	Mak K K H	29,223		Tourangeau G E	30,454	3,957
Colville J R	36,673	2,568	Malkinson W H	53,392	4,699	Ubungen C S	18,291	
Cosford P M	16,043		Man P C Y	32,520	2,880	Uretsky J	34,355	4,085
Cowan D J	32,584	2,939	Manraj N	16,565		Vachon B L	17,769	
Crane E S M	4,366		Mar B	23,400		Van Dyk J	19,314	
Curson J C	24,934		Mariatt D E	31,574	7,402	Van Vianen J I	16,698	
Dary C G	48,656	5,691	Marshall S K	40,296	5,207	Vasanji N	17,613	
Dasilva M M	17,116		Mason J W	32,359	503	Vincent L L	31,891	878
Davies M J	17,923		Mazer B	20,355		von Hagen H	26,685	317
Depocas G	35,772	1,573	McBride G	30,657	3,474	Walker J R	26,280	
Dolsen B M	34,614	1,281	McCullough R A	19,831		Walker S N	31,861	6,557
Doppert B	16,681		McDonnell D A	7,034		Walton D B	36,528	3,565
Dring D H	32,413	5,627	McKay G L	32,608	5,274	Warburton B E	47,588	982
Dufour G A	27,396		McKay J M	36,963	4,327	Warburton F C	33,428	4,527
Duncan B C E	17,750		McKenzie B D	23,153	166	Weir G R	35,015	
Duncan L M	17,195		McKeown J	67,043	26,992	Whitaker R A	38,057	178
Earmme S Y	35,772		McLean D C	16,822		Whiters J E	26,881	316
Edgington L M	17,778		McMahon B A	32,359	20,025	Whitworth I D	30,346	
Eggleston D	57,375	14,109	McNair J F	16,339		Wiens E G	21,002	
Emberley U H	20,257	7	McRae D G	33,417	10	Wight C	45,792	585
Esmits M	39,937	907	McRae G B	41,346	6,261	Williams C	17,381	
Estes C S	17,979		McReynolds W P	64,103	1,182	Wilson L L	19,118	
Eveleigh J E	30,301	3,543	Mellor I K	32,838	3,624	Won F	17,084	
Fisher P J	42,752	758	Middleton H R	37,731		Woo J	15,973	
Fitzgibbon A J	8,291		Miller S	41,283		Wright A T	27,338	
Florek D R	17,803		Miller W D	35,861	1,903	Wright D G	31,313	5,008
Food R A	57,958	7,664	Minnion P G	32,019	4,158	Wunderlich N A	6,843	
Foster P A	24,116	122	Mitchell E C	19,156		Wyckema P G L	22,320	
Fraser G A	8,818		Moore K F M	20,000	143	Zuyderwijk J J	27,425	1,582
Freeman W E	42,752	160	Muth N D	21,972	136	Transfers, other ministers	152	(6,609)
Goerdink N A	32,359	493	Nelson C D	52,046	3,026	Automobile and other unallo-		
Godfrey R J	21,157		Nesca V J S	16,688		cated ministerial travelling		
Gomes R E	9,333	1,371	Nickelshuk L	16,544		listed in the Schedule of Pay-		
Gower K	16,487		Niemaber J M	7,265		ments	112,921	
Gray J B	48,656		Paddon H	3,485		Totals	6,427,016	529,021
Grimmer D M	24,777	3,803	Parrott B J N	34,393	707			
Grist C M	25,731	204	Paxtor M L	32,359	2,232			
Gubbe R M	36,115	3,960						

MINISTRY OF INTERGOVERNMENTAL RELATIONS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Gardom Hon B G			Diemer C	18,303		Mercer W	43,051	2,123
Minister	31,283	10,594	Evans-Atkinson E	10,384		Milstone C	6,116	
Matkin J G			Eyford C D	15,552		Morris D D	18,193	
Deputy Minister	48,230	2,593	Feldmann D	25,258	4,310	Plecas P S	39,210	8,397
Smith M H			Firth G I	20,182		Rowbottom B A	25,651	2,427
Deputy Minister	67,466	11,986	Gregory T A	6,212		Rutkauskas L	31,074	
Agent General			Guild S D	19,032		Scharbach L A	15,648	
(non-Canadians)	31,363		Gwynne M	28,572	61	Sherwood S	20,084	730
Andersen L	403		Hampton D R	12,213	601	Smart W R	43,657	
Axford D C	28,912		Hanlan P A	14,465		Smith H M	2,355	
Beattie J	14,276		Hansen D E	23,741		Stephen S M	34,614	482
Blair W A	36,497	356	Hart A H	49,271	10,115	Tarnow N M	51,083	639
Bleckmann U	6,649		Heap P C	44,950	4,288	Vander Haegen L P	1,004	
Botje-Jones A	24,970	60	Henderson E L	17,693		Vice A	32,561	2,326
British Columbia House			Hick W A	47,675	4,243	Webber L F	18,697	
(non-Canadians)	100,809		Krasnick M	68,973	1,581	Whitton R	19,268	75
Chan L M	20,682		Kuhn D B	16,721		Transfers, other ministries	(8,275)	(773)
Crawford J	30,112		Lillico R N	36,976	5,717	Automobile and other unallo-		
Crossfield J M	16,852		Lovett D K	35,345	1,290	cated ministerial travelling		
Curran C E	18,520	3,635	Maranda P B	25,824	287	listed in the Schedule of Pay-		
Denbigh L R A	20,862	222	McLean T	14,158		ments		17,938
Devine S M	24,546		McNally W	17,191				
Dickson K M	23,892		McPhee D G	42,857	3,857	Totals	1,551,865	100,160

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF LABOUR

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McClelland Hon R Minister	31,283	16,279	Briggs R J	19,989		Dickson N I M	18,943	
Cameron D H Deputy Minister	29,686		Brodie E M	18,315	101	Dickson R N	30,863	1,611
Kelly I Deputy Minister	75,199	9,122	Brodie G A	27,913		Dodds T L	37,590	381
Aaron B	35,211	5,104	Brown L M	12,259		Don J S	32,750	3,079
Abbott M A	18,943		Brown S W	23,606		Dorash T	1,279	18
Abbott D J	31,675		Brown V L	2,710		Dow J W	28,271	2,063
Adkins D R	34,399		Bruce D E G	29,871	141	Dressler H R	16,834	
Adkins K G	32,376	630	Bryner W	31,675	84	Drew C A	17,489	329
Akam L H	30,562	253	Bryan P J	7,238		Dring A H	32,791	3,540
Albertini K E	64,874	3,187	Burn R G	29,125	991	Driscoll P T	45,783	2,991
Almgren R G	51,296	4,662	Burdett M A	17,901		Drougel S L	17,575	
Amirault V H	34,142	1,175	Burton A G	40,584	463	Dunning D J	18,435	
Anderson B S	45,524	1,238	Bush G A	20,939		Dusseau U M	17,217	
Anderson J R W	34,142	515	Butler D P	19,532		Duttyvich E	34,590	5,803
Anderson J P	4,435		Butler R M	27,284	840	Easingwood K	18,288	
Andrews J P	8,556		Buttar B A	4,922		Eason F W	31,675	1,173
Anhofer B D	16,279		Butterworth H S	6,114	391	Eastman D L	5,099	
Anset-Beale F	34,142	4,790	Byrnes L	10,370		Edelman N M	33,300	916
Arboleda L	17,707		Cainip E A	18,263		Edgett J R	59,920	11,489
Armstrong B E	17,689	128	Calado J C	29,144	2,252	Egan L L	30,916	5,068
Armstrong G E	31,706	27	Calderwood G J	39,793	141	Elchuk K G	40,317	1,776
Attenborough R	32,161	209	Callow D W	2,869		Elford L	16,293	
Auerbach W I	41,574	4,192	Cameron I	35,345	3,039	Elliot G B	31,542	1,807
Ayinde A	25,739	695	Campbell M J	21,885	519	Elliot S	17,911	
Aykroyd C D	37,999	282	Campbell P	25,009	692	Engler W	34,142	207
Azad R S	36,388	2,207	Carrington J E	26,345		Enwright R J C	54,075	237
Babul N	16,060	168	Carl V R	32,746	3,806	Ernst H M	27,129	1,912
Bailey E B	9,776		Carragher W E	32,459	1,226	Evans U	19,831	
Baker D O	10,195	75	Carson K R	34,045	1,039	Fagerlund R J	34,142	172
Baker M R	4,776		Casler K D	17,762	333	Fanner M	16,862	927
Bakker C J	17,541		Cato N K	19,940	874	Farnese P A	18,995	
Baldwin D E	345		Chamberlain K	27,427	6,477	Fayle R E	17,072	138
Ball I M	14,941		Chambers L P	16,937		Fedy R A	33,263	1,806
Ballantyne E L	26,089	92	Chandra J	16,055	128	Fehr R G	31,678	1,661
Barbeau P A	14,877		Chapelas J	51,532	3,912	Ferguson C	17,466	
Barker C R	31,675	499	Chapman M M	17,202		Fernier G	19,547	
Barley R S	31,675	1,910	Charlton S D	31,832	1,300	Fiscyzyk P T	27,441	777
Barnett B	23,253	1,165	Chisholm M R	19,377		Finch C J	28,410	809
Barnett R	25,157	95	Chisholm V M	17,583		Finlay H S	31,675	36
Barr-Thompson V	46,436	73	Chiu S S	26,777		Fischer I E	26,697	2,397
Barrows R A	39,254	316	Chiz D	26,120	1,640	Fleming W W	31,675	1,341
Barton R J	26,497	1,083	Cho L G	18,351	90	Fletcher W R	31,207	3,591
Barton M S	32,791	14	Chow J	16,502		Fletcher E A	35,345	34
Baston D E	32,991		Christofferson R A	31,675	312	Fletcher R K	10,753	
Bauerle H J	28,842		Chung L	28,270		Floredo B	30,332	467
Bawa A	17,996		Churchill S L	18,282		Floyd C	16,825	570
Bawa N	6,557		Clancey C	17,817	33	Foley B W	65,705	6,356
Bawtinheimer B G	28,832	7,323	Clark E	31,675	3,010	Foley C J	29,246	713
Bayles D	16,574		Clark E A	34,271	1,743	Ford B	11,541	
Bedington A L	18,097		Clark L G	17,697		Foreman E R	39,408	7,373
Beedy W I	35,920	3,362	Clark M W	42,960	922	Forge S L	18,170	8
Bell A B	32,667		Clark N H	18,593		Forrington J W	31,675	1,683
Bell D R	36,432	1,445	Clark R E	157		Fowler M	17,028	
Bell E	28,988	1,637	Cline B	27,649	6	Frame A E	4,609	
Bellman L R	37,867	1,440	Clutchey L M	15,965		Francis S A	22,025	3,975
Benson J M	18,299		Coell N S	19,116		Franklin H L	20,008	1,309
Bergstrom K	32,257	1,988	Coffey C	18,280		Fraser D C	35,920	3,229
Berkes D L	12,936		Colburn G W	31,529	158	Freemete S J	16,996	294
Berkes L A	34,864	997	Cole B W	50,203	3,599	Friesen B	21,043	
Bertrand L	18,548		Collins B L	10,043		Friesen H K	32,294	77
Bewley M C	32,641	2,672	Collins S W	34,142	2,916	Rulton C	32,016	1,097
Biggs G W	36,841	2,316	Colosie S S	35,532	35	Runk H E D	32,441	
Birks B H D	18,907	7	Cook J E	36,858	5,097	Runnell P M	6,220	
Birnie J	28,722		Coombs R M	31,456	884	Fynn R M	15,742	79
Bishop D A	31,675	351	Copeland K R	30,916	632	Gabbs G J	17,788	1,721
Bishop L M	20,818	1,174	Corrigan R B	36,482	1,240	Gagne M		190
Bishop M D	34,857	85	Costella A	31,056	315	Gardner T B	31,675	
Black A E	48,262	1,399	Cox M E	18,943	16	Garland P A	22,331	
Blackwell D L	16,111	502	Coyne J M	31,822	545	Garney R C	18,311	1,271
Blair R	25,176	86	Crawford A E	16,567		Gauthier E	8,512	241
Blair J R W	10,006		Crawford B M	16,853	390	Gautier R		281
Bone R F	79,509		Crockett T A	17,907		Geddes F G	51,532	5,720
Bonets G K M	39,793	1,020	Cromwell S M	23,437		Geddes L W	42,687	3,767
Booth K J	16,293		Crook M	17,716		Gelinas T E	16,315	
Booth M D	7,333	516	Crosato S J	5,384		Gellately D G	28,988	1,983
Booth S A	16,031	722	Cross T W	2,904		Genaille D	16,335	
Booth B	19,265	382	Crossman D	16,227		George G A	36,892	1,941
Booth M	31,551		Cumiskey B	8,740		Gifford B T	30,916	1,676
Booth R	462		Cunning H H	32,791	1,982	Gilmour C M	56,135	5,758
Booth V R J	32,158	4,562	Cunningham H J	31,675	567	Giuliano M E	19,156	
Boudhillier C B	679	658	Cunningham J	8,463		Glenz P F	30,457	184
Brach M L	14,676		Currie V	22,867	180	Glew W H S	34,271	1,859
Bradbeer J E	34,142	6,322	Dacko R M	31,675	2,833	Gobolos G R	10,899	
Bradshaw L W	9,975		Dandeneau P A	26,120	1,152	Goff B J	53,736	2,009
Bragg V	15,773		Daniels G G	34,142	2,003	Goldrick P M	33,248	2,048
Bramhoff T D	20,905		Dashwood B R	13,895		Goodliff I	8,374	
Brantner F	28,271		Dave P D	31,675	2,448	Goodman L	24,675	1,357
Bressington J	29,888	684	Davis P	28,988	1,667	Goodmanson C M	18,299	
Bray M L	16,627		Davis R A	30,609	4,144	Goodmanson M J	7,081	
			De Leon B L D	5,066		Goodwin G	7,152	120
			Denney N J	17,944	1,815	Gorkoff V	8,417	35
			Dennis W H	37,867	2,362	Gower D L	17,138	
			Dettwiler D	31,675	249	Gowland R	34,008	371
			Devine A P	48,670	3,126	Grady M F	39,305	7,053
			Devlin E C	28,217	4,334	Gran C M	28,483	619
			Devhurst G D	32,294	322	Granger S A	28,664	1,154
			Dick J	16,904	259	Graves V I	34,142	2,228

MINISTRY OF LABOUR—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Gray R J	63,825	11,527	Jordan J D E	29,506	1,431	MacDonald J R	31,801	3,042
Green D	27,843	106	Joy L L	10,460		MacDonald S B S	18,299	
Greenaway P	32,697	3,415	Judd M	18,683	479	MacFarlane W	31,675	5,440
Greene V J	48,669	9,952	Kaminski K S	17,489	15	MacGregor G	26,861	
Greenlaw B	30,611		Katz A D	42,911	4,408	MacIndoe T M	28,450	1,336
Greenwood B	22,948	851	Kaulback I M	17,889		MacIntyre D A	55,277	8,485
Greenwood J R	32,294	867	Kay C	51,215	2,150	MacKenzie N G	33,715	4,611
Gudgeon G K	25,462	316	Kaye K	47,519	1,905	MacKoff S	17,556	93
Guthrie M	36,148	803	Keeping L	16,664		MacLean K J	27,970	1,093
Haas S B	5,999		Kelleher S F D	70,494	3,812	MacLeod J E	2,710	
Haase J W E	31,613	2,311	Keller L E	29,303	2,009	MacLeod M	18,121	
Haggarty D	5,750		Kelly K K	34,810	1,385	MacNeill C I	36,865	2,050
Hales N T J	31,872	2,680	Kelly W R	34,908	1,394	Madore G H	31,675	123
Haines G H	29,303	1,055	Kemshaw P A	2,914		Magnusson R M	29,319	489
Hale B A	31,675	4,744	Kennedy C B	17,412	95	Mahil H P	28,359	1,744
Hale M G	30,354	1,251	Kennedy T J	41,574	3,964	Mann C	34,839	4,377
Hall C	30,421	1,980	Keogh J N	31,675	4,151	Mann T F	32,891	7
Hall D	17,691	102	Kessel G E	28,752	522	Mansfield K	6,606	206
Hall E M	18,484		Kilburn G P	17,789		Marcotte B A	5,283	
Halligan F	34,675	1,354	Killeen S J	36,574	10,221	Marcus E J	17,695	46
Haluski C G	23,665		King M	9,398	688	Markides A G	64,874	3,250
Hamann L	16,799	73	Kingman L A	28,274		Martin D M	40,488	1,086
Hameluck E F	28,103	1,501	Kinzle J D	35,920	5,481	Martin G R	34,142	1,203
Hamilton F M	16,631		Kirschman S A	26,015	394	Martin K R	47,611	1,898
Hansell H	38,157	136	Knight A E	18,746		Martin W	35,744	2,804
Hardisty S I	8,360		Knight J E	29,058	25	Mast R A	31,675	322
Hardman M G	36,554	5,045	Knight M C	18,520	802	Maudrell H W	38,444	1,997
Hardy L	28,253		Knight P S	4,737		Maxwell M E C	31,775	564
Harvey L	17,784	2	Knudson V M	2,978		Mayer B L	5,010	
Harris C G	16,090	56	Kobe N	31,551	1,668	Mayoh K A	21,531	1,909
Harrison C L	17,719		Koehn S J	17,921	12	McArthur G D	46,143	7,206
Hartshorn G R	36,536	811	Konrad M A	40,895	893	McBee J L	28,372	553
Hastings L	17,072	193	Kopar J A	14,962		McBride A	17,976	
Hastings N J	31,775	310	Korstrom F	19,938		McCandlish C J	16,131	1,898
Haugen E M	29,303		Kostocky B	17,791	264	McCarte D C	33,832	2,523
Hawkins M T	15,071		Krausz L J	44,235	507	McComb M F	20,024	
Hay B M	17,435		Krell R D	17,720		McConnell D C	24,290	912
Heagle E W	36,892	735	Kuchaerka R A	31,172	1,389	McCune A M	13,308	
Healey N A	34,142	255	Kunze B A	34,142	676	McDonnell J	31,220	5,078
Hegan F E	20,024		Kurtz E P	19,103		McElroy J E	40,597	329
Heidelbach J	37,032	4,948	Kutner I	40,584	850	McElroy S A	16,244	436
Henderson B	17,448		Laing M	22,199		McEwen G	16,492	
Henry O M	18,432		Laliberte W	17,754		McFarlane J C	28,488	3,822
Hesford L J	27,512	2,524	Lamb J C	16,409	514	McFarlane S	18,996	
Heywood C G	59,446	14,864	Lambie J	5,729	135	McGillivray M L	16,492	242
Hick V F B	22,581	1,051	Lamini J N	27,103	3,434	McGregor K L	17,571	
Hickman C A	8,430		Landrath E F	44,673	2,102	McGuire R	26,556	1,518
Higgins R S	29,055	112	Landry C J	16,732		McIntyre S N	43,968	5,811
Hiles C	713	372	Langill L R	5,224		McKean E	27,130	1,184
Hillman S J	24,726	1,181	Laporte P G	38,645	1,932	McKenzie C M Y	30,321	953
Hodgetts I	28,156	141	Larsen R J	26,606		McLean E M	33,713	5,367
Hoffman R J	34,142	581	Lavalley F C	16,517	193	McLellan P L	1,351	122
Holm D	16,880	99	Lavender V	19,147		McLeod F D	26,293	310
Hoson A E	32,294	1,220	Law J F	34,142	2,289	McLeod H C	24,963	222
Hope G M	26,881	2,438	Lawrence A D	36,574	1,266	McLure J	22,216	
Hopkins W J	31,675	35	Lawson G W	21,125	735	McMahon S M	18,299	
Horvath J E	24,783	1,120	Leaven F J	49,840	2,381	McNe C A	7,851	
Hoskins H	17,715		Leavitt J	31,675		McRoberts W J	3,408	
Howard L J	17,609	143	Layne A S	28,457		Medforth H	34,008	
Howells M E	35,521	293	Layton C W	31,773	2,498	Mellors W G	31,911	4,721
Hudson B L	16,361	466	Leadbetter D B	31,787	286	Menzel S	19,455	709
Hudson H	30,916	1,429	Lee J C	39,254	367	Merz A W	31,675	1,471
Huebner H D S	35,920	2,007	Leavers M S	31,675	1,052	Mester R	30,421	52
Hugh R J	31,675	1,244	Leitz L	7,075		Methot L L	18,584	
Hughes K T J	45,095	6,737	Leksen F J	31,470		Michaels J D	61,185	6,386
Huhtala M H	26,856	76	Lessard D J	34,104	240	Middleton O J	18,260	42
Hume D J	28,164	368	Lessard T J	28,271	1,015	Miller A R	29,023	9,612
Hunter A	17,768		Leung A C	12,186		Miller J N	29,759	2,189
Hunter M E	19,138		Levey G S	34,249	3,645	Miller R E	33,910	822
Hunter R G	31,675	1,311	Lick D J	10,741		Miller S M	18,755	279
Hutchison T F	5,629	240	Lightfoot C	8,041	199	Mills N		320
Hutton E	36,532	846	Lilly V E	31,129	1,919	Milne R G	35,211	3,331
Hutton I A	18,857		Lim P A	22,178	1	Mitchell J J	17,221	
Indridason R S	37,102	878	Lindgren D L	24,040		Mitchell M F	22,715	1,144
Ingram I M	37,102	5	Lindsay B J	7,297	419	Montgomery W R	50,925	1,002
Ireland O J	18,382		Lippold R P	31,624	2,162	Moodie C Y	16,878	
Irving D J	17,322		Little A R J	26,807	3,319	Mooney J E	24,880	197
Iverson V D	16,234	503	Lockhart L	7,851		Moore G J A	32,459	215
Jackson B J	34,142	1,196	Lofing J	18,293		Moore P L	21,982	
Jaffer G	29,034		Logie L	17,166		Moore S A	57,004	1,859
Jameson M C	17,353		Long F R	47,390	10,201	Moran P	35,211	
Jameson J P	31,675	1,281	Longmore P M	4,058	68	Morissette D E	36,574	1,020
Jang L	17,570		Longmair C	18,164		Morris M E	28,536	798
Jansen V P	32,420	4,993	Longpre R S	51,532	9,519	Morris P	16,867	
Jarvis D B	17,829		Look M S L	15,346		Morrow J A	36,901	7,903
Jasper G J	16,795		Lowey L L E	17,834		Moser A J	47,479	3,414
Jay I D	31,675	3,086	Luck A R	46,939	736	Mould W D	22,651	1,885
Jennings S P	16,575		Ludwig M	16,437		Mueller H	32,782	838
Jensen K H	22,606	3,308	Lundy A	16,771	393	Muller D S M	25,493	
Jessan H	31,921	2,997	Lussier V	16,970	670	Mullaney R F	29,347	3,466
Jickling G W S	38,949	777	Lyle G E	34,432	2,115	Mullins W J	34,562	925
Johims H F	17,188		Lynch G A	735		Mulvihill K J	18,220	
Johnson G J	30,735	1,082	MacArthur D H	35,920	2,886	Munro-Townsend T A	1,766	
Johnson J H	33,450	41	MacDonald A	64,874	5,289	Murdoch H	31,575	8,164
Johnson K D J	32,319		MacDonald B M	35,718	760	Murphy J	18,854	287
Joli L	32,577	1,429	MacDonald E A	32,603	862	Murray J F	25,725	
Jolliffe K D M	18,282		MacDonald H A	182		Murray L P	34,142	334

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 131

MINISTRY OF LABOUR—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Myers E R.....	31,614	571	Reitma M G C.....	31,675	1,229	Strachan A.....	31,172	322
Nadeau E F.....	28,103	1,242	Renwick R J.....	19,578	2,194	Strongtharm G D.....	41,574	1,670
Narayan J S.....	19,793		Reynolds E.....	18,066	457	Sundquist S A.....	18,299	
Nickrass D D.....	6,753		Reynolds K M.....	32,691	618	Surine D E.....	14,392	
Nelson G M.....	16,366		Rhymer D W.....	21,019	351	Sutton S V.....	17,861	
Nera G A.....	21,674		Richardson D.....	18,199	2,367	Swendsen W B.....	31,911	
Neumann B L.....	17,221		Ridley A E.....	16,818		Sylvester O.....	42,431	702
Nickerson W E.....	31,675	233	Rieck P R.....	17,804	22	Taylor C E.....	13,698	2,578
Nielsen S.....	37,401	2,766	Rill L L.....	20,016		Taylor C M.....	33,778	1,873
Nielsen L E.....	17,789	399	Ritchie S E.....	18,657	325	Taylor S.....	17,147	
Nitlikman R C.....	41,574	3,490	Riva A M.....	20,897		Taylor S.....	17,027	257
Nixon K.....	26,285		Robb E A.....	17,422		Taylor S M.....	17,271	
Noble L M.....	19,156	216	Robbins K L.....	17,510	510	Tejpar R A.....	23,760	
Nontell K D.....	28,687	840	Roberts E C.....	31,675	5,364	Thiessen D B.....	9,424	
Nord G M.....	17,148		Robertson A M.....	31,551		Thomas P J.....	36,432	1,740
Nordin M G.....	14,958		Robertson B W.....	32,113	412	Thompson E.....	30,274	704
Norsworthy T J.....	31,675	3,541	Robson R L.....	31,675	808	Thompson J B.....	14,099	
Noskin C J.....	16,742		Roesner N T.....	17,154	2,590	Thompson S G.....	32,106	1,400
Nutter J M.....	41,574	1,636	Ronse E J.....	29,229	366	Thorsen D E.....	31,542	2,279
O'Malley K.....	22,198	694	Ross-Jones D I.....	25,298		Threlfall P G.....	29,679	502
O'Neal K.....	31,542	666	Ross A J.....	29,075	523	Titterton G.....	31,775	428
O'Neill D.....	52,144	9,830	Ross E.....	31,675	4,188	Todd J D.....	23,103	
Oberg F K.....	17,641		Ross E B.....	16,326		Todd K M.....	17,388	
Olesiejuk S E.....	34,142	210	Roussios L.....	34,142	6,076	Tooby V K.....	18,769	
Oliver E L.....	31,772	179	Roy P G.....	6,252	173	Torrans W S.....	34,142	3,554
Oliver H G.....	31,551	120	Ruccius E.....	16,542		Tracy P A.....	17,660	3
Olson B M.....	12,518		Ruffee G E M.....	13,195	301	Trifunovic V.....	17,015	
Olson P.....	17,673	296	Rumak G J.....	17,421		Tugade T A.....	17,715	
Omclance J.....	16,361		Russell D G.....	46,533	9,384	Turnbull J G.....	36,431	2,706
Omstead G.....	28,536	515	Rutledge B J.....	18,146		Turner M L.....	40,044	2,609
Orourke P J.....	35,229	3,913	Ryder S D.....	6,951		Tuson C.....	6,737	
Painter D A.....	22,137	114	Saggo G.....	19,216		Tuttle R M.....	31,675	99
Paquin S D.....	32,744	6,984	Salter E.....	17,712		Tweedie R M.....	35,714	936
Parker B L.....	16,461		Salter M M.....	35,920	2,158	Twilley S F.....	16,327	
Parkinson M N.....	18,400		Salter R A.....	30,297	2,349	Twine B J.....	17,416	
Parks J.....	17,038		Samson N W.....	35,392	1,312	Upton G N.....	26,120	1,917
Parsons R H.....	5,039		Sandahl N S.....	34,142	4,484	Van Der Horst J M.....	32,170	99
Pastro L J.....	17,789		Sands H M F.....	31,675	2,652	Vance P.....	27,735	886
Patenaupe J M.....	7,274		Sanger L J.....	15,415		Vandyke P M.....	26,484	169
Pavan F H.....	34,944	1,136	Santano L.....	34,142	1,838	Vaylon C.....	29,219	
Pavan H M.....	10,927		Sapers S A.....	16,004		Venables E.....	17,067	
Peain W N.....	35,852	4,513	Saretsky J M.....	35,069	314	Verboven B I.....	27,321	3,410
Pearson C R.....	186		Sargent S J.....	32,791	1,311	Viereck L S.....	37,089	8,665
Peeke-Vout R A.....	2,989		Saunders T L.....	15,851	56	Vilim J.....	32,791	1,421
Pelletier D L.....	22,837	2,338	Sayenchuk C A.....	8,655	98	Walkden H T.....	31,675	542
Penner D A.....	16,916		Scanland M E.....	9,162	168	Wall H.....	18,285	
Pennyroy J I F.....	16,904		Schaeffer I W.....	37,942	704	Walter D.....	16,724	
Pereira C L.....	24,370	306	Schaffer G.....	6,914		Walters R M.....	18,299	
Perrin S G.....	18,029	3	Schliermacher J C.....	20,922	596	Wanless G R.....	32,487	
Perrin P L.....	4,307	18	Scholten M.....	17,765		Ward G A.....	46,808	968
Petrie P M.....	42,663	1,273	Schuyff J.....	27,594		Ward P M.....	2,735	
Pfister R E.....	36,963	2,790	Schwartz H W.....	48,538	1,877	Wardstrom G C.....	31,675	
Phillips B.....	9,231	467	Scott W A.....	18,288		Warner R B.....	18,943	
Phillips D E.....	17,993		Seip D.....	17,754		Warren J M.....	17,714	
Phillips R J.....	51,532	6,453	Sequeira V R.....	19,138		Waterson J E.....	51,532	5,231
Pierce C A.....	2,722	73	Seward W C.....	31,675	6,059	Watkins W L.....	12,104	931
Pigeau W P.....	31,675	2,121	Shantz C.....	29,804	2,229	Waters W C.....	34,142	2,029
Pirard C.....	15,888		Shen P R.....	64,874	816	Watts J J.....	38,645	1,906
Pirie C J.....	8,509	298	Sheng R Q.....	27,303	1,131	Watts S.....	31,675	1,184
Pitt W F.....	31,923	1,029	Shepherdson D K.....	32,459	167	Webster D.....	22,960	
Pleasants D V.....	34,142	1,080	Sheppard T D.....	30,421	3,203	Weeteringen L.....	29,180	361
Poeschek G L F.....	31,552	1,860	Shipman J M.....	19,820		Weir G R.....	31,675	4,699
Poirier S J.....	18,299		Shori M A C.....	31,775		Wensler A.....	16,028	1,198
Pommer V C.....	18,299		Shuffler D O.....	33,532		Wheatley P A M.....	9,337	
Porcina R A.....	32,294	644	Shuster R.....	17,221		Whelan O.....	28,359	1,304
Porter D B.....	27,276	118	Singer J.....	24,425		White J E.....	31,675	2,983
Portugal A H.....	16,352		Sisterson M.....	16,599		White K G.....	36,601	1,297
Prendeville N.....	47,509	1,289	Skubiski J M.....	15,695	576	Whitehead S.....	16,260	
Price D L.....	11,908	61	Small J H.....	39,344	106	Whitely S E.....	9,015	
Price D L.....	13,779		Smith J A.....	43,467		Whittingham B F.....	7,672	
Priebatsch P E.....	31,955	604	Sollis R P.....	55,818	3,966	Wick J M.....	17,182	
Pritchard E M.....	16,853		Southwell S V.....	23,946		Wiebenga G.....	16,631	
Propp W W.....	17,773	436	Sonjen G.....	31,675	326	Wilde R J.....	31,675	1,496
Proval S K.....	11,936	69	Spicer K E.....	16,582	1,152	Williams B.....	32,107	1,715
Purdy W D.....	44,745	1,219	Spotswood D.....	14,419		Williams B E.....	24,785	1,386
Quee J.....	31,724	250	Sproule H.....	14,419		Williams J.....	41,039	1,185
Rainey G H.....	27,221	1,839	Sproule J F.....	31,542		Williams R F H.....	38,645	944
Ranikel K.....	32,791	3,390	Sproull H R.....	31,675	386	Williamson J A.....	8,452	1,394
Ranucci M L.....	31,675	238	Stackhouse S.....	55,818	4,495	Willis A.....	31,671	1,590
Ravenstein K.....	31,301	904	Stadler L J.....	33,192		Willumsen K B.....	34,654	2,985
Ray L A.....	12,532		Standfield J D.....	2,905		Wilson C.....	25,544	1,596
Raymond A M.....	38,262	1,884	Stanton P D.....	32,359	158	Wilson E J.....	34,142	643
Read A W.....	35,920	5,122	Stapleton M M.....	31,775	1,350	Wilson G I.....	32,491	1,642
Reader R H.....	31,675	3,520	Starratt D F.....	23,598	9,640	Wilson L.....	571	
Roddick B A.....	40,070	876	Stav J A.....	31,675	237	Wilson L G.....	18,666	4,626
Redhead A W.....	16,770		Stea R A.....	41,133	11,295	Winnig R A.....	38,337	
Redmond M.....	12,357	713	Steed D A.....	13,168		Winter L J.....	17,905	
Red D M.....	7,819	57	Steele P M.....	19,952	422	Wong P Y.....	16,631	
Reza A J.....	35,414		Steven K.....	16,244		Wong S.....	29,380	
Reichel H P.....	31,675	597	Stevens E.....	25,559	3,070	Wonnacott W H.....	40,070	1,266
Reid A.....	36,784	2,135	Stevens G W.....	29,243	962	Woo D M.....	16,5-3	
Reid D.....	40,044	11,842	Stevens R W.....	16,619		Woo R M.....	17,718	
Reid J E.....	18,855	244	Stitt B A.....	22,507	2,851			
Reid M.....	16,504		Stoll P A.....	32,314	3,486			
Reid S P.....	27,826	4,178	Stone C.....	26,330				
			Stratman S E.....	2,975				

MINISTRY OF LABOUR—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Wood E W	35,920	3,143	Young N M	32,540	424	Transfers, other ministries ...	665,141	15,832
Worthington J	29,303	344	Yu H	20,240		Automobile and other unallo-		
Wright J R	18,299	438	Yu V	31,652	131	cated ministerial travelling		
Wright T J	34,066	3,534	Zdanczewicz E F	33,669	352	listed in the Schedule of		
Yannuzzi G	20,730	367	Zehanzowicz L	18,102	480	Payments		689,246
Yerbury T P C	29,535	3,013	Zurwick E C	37,695	1,257	Totals	<u>22,958,773</u>	<u>1,732,804</u>

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF LANDS, PARKS AND HOUSING

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Drummet Hon J			Balfour N J B	6,994		Bose R N	46,005	2,068
Minister	31,283	12,707	Bandi C J	4,032		Boucher A K	37,946	1,906
Johnston J R			Banister R H	6,505		Boudreau D	2,252	
Deputy Minister	72,200	9,186	Banks H	4,311	21	Boudreau L H	26,430	6,133
Abel D V	23,521	240	Barker B A	17,925		Bourdin G J	3,603	
Abel H A	26,459	2,761	Barber B A	7,835		Bourgeois B J	17,237	
Abraham E A	10,138		Barclay K L	18,745		Bowditch S H	8,985	
Ackerman D	5,462		Barg B J	6,924		Boychuk P E	19,929	216
Adam M R	7,121		Barnard G W	7,110		Boyd B D	17,602	
Adamo V	22,752	638	Barnes G R	49,052	146	Boyle C L	17,446	
Adams E M	6,672		Barnett N	11,095	166	Braaten G A	23,030	
Adams K A R	28,874		Barnett C J	21,848		Bradford L D	7,925	113
Adams P C	6,345		Barnett L A	2,346		Bradley J W	8,884	
Adams R J	7,475		Barry G	12,686		Bradshaw J F	3,280	
Adams R P	6,970		Bary T E	26,021	1,787	Bradshaw K I	17,819	753
Addison J R	24,842	316	Bartich M	27,528		Bradstock L J	6,237	
Ade M M	38		Bassett L	10,291		Brand K L	21,097	
Affleck J	32,169	491	Bates R W	6,073		Brandstrup E D	18,135	
Agnew D H	5,240		Battles R A	37,190	377	Brandt D A	15,825	
Ahrens R H	66,393	2,185	Bauer H F	24,016	1,069	Bready N E	24,116	163
Aikins A	21,594	370	Bawden S E	29,048		Brekke C A	938	
Aimsough S	37,526	236	Baxter B E	11,997	5,457	Bresse J J	18,388	
Aitken S C	16,134		Haxter F A	51,083		Bressette R	23,896	448
Albon A L	22,744	429	Baxter T G	22,489		Brett G M	18,319	
Albrecht M B	5,792		Beard D D	9,745		Brett K C	16,683	
Alexander B	27,898	828	Beattie B A	13,230		Brickwood K A	16,092	1,462
Alexander D G	40,861		Beattie M R	23,313		Brickwood P A	12,885	
Alexander M J	1,326		Beck J L	7,059	296	Bridge A C	43,330	1,126
Alexander R	14,952		Beck V	11,232		Brierley T H	24,726	1,770
Allen A	19,994		Beckett J M	14,131		Brierley W C	10,554	
Allinson H H	22,295		Becklake P G	2,278		Briggs G L	18,311	
Aliman P D	24,392	250	Bedford D R	4,287		Briggs J	5,990	
Alwood H L	11,174		Bedford V	6,882		Brodie R	45,288	5,070
Andermatt P F	2,041		Beesley K R	4,434		Broome G A	32,660	
Anderson A H	9,430		Begg J M	6,295		Brosseau C	4,018	
Anderson G M	16,222		Bell B A	16,691		Broughion G C	17,145	
Anderson C A	19,992		Bell J C	24,780		Brown D W	30,415	397
Anderson D	446		Bell K L	6,019		Brown E	14,352	
Anderson E	9,508		Bell O	4,680		Brown J	2,307	
Anderson G J	2,359	32	Bell P J	11,492		Brown K	8,962	
Anderson J A	5,976		Bender R	19,522		Brown K R	23,043	
Anderson J A	17,482		Benko B	17,629		Brown L H	8,976	170
Anderson J L	7,454	84	Benn H E	18,955		Brown M B	6,319	
Anderson K W	25,356	753	Benneke E	6,132	1,068	Brown S M	22,491	
Anderson L D	3,663		Bennett C A L	33,844		Bruhn F	10,082	415
Anderson R E	7,298		Bennett F H E	9,888		Brunning R A	24,314	
Anderson T L	367		Bennett M L	5,251	1,468	Bryson R J	16,494	
Andersson K L	759		Benton D	24,079		Buckingham R W	22,176	1,851
Androu P M	5,575		Bennie R B	1,425		Buchanan C S	34,361	
Andrew D A	9,273		Berg F S	29,708		Buchanan D P	19,224	
Andrews L D	6,576		Berg L	4,976	2,757	Buchanan E	44,179	3,440
Andrews S G	24,261	207	Bergen W G	35,769	2,012	Buchman C A	1,802	
Andreychuk W H	30,285	1,952	Bergin S S	19,263	1,518	Buckingham R W	41,231	5,662
Anhalt F	7,878		Berglund M V	27,785		Buckley M	25,300	
Antuffe V M	6,666		Bergman K A	5,418		Budac V	3,782	
Anyan R	10,039		Berney D R	10,997		Budd K H	19,448	
April F J	2,508		Berry D W	1,030	1,939	Budden C E	5,846	
Archbold G D	27,894		Bertio C S	42,953		Burde B	5,408	
Archer C M	822		Bertio C S	23,680	11,045	Burkshaw D W	11,910	603
Arkininstall C	29,346	487	Bertio F E	50,296		Burnell D	16,786	
Arksey S	8,995		Bertram B L	13,261		Burnett K G	13,605	
Armistead W A J	66,304	10,273	Bertrand J	2,881		Burrell A R	5,030	
Armstrong C L	5,746		Betz G G	25,870	203	Burrows L H	24,715	
Arneson R O	1,664		Bicknell W S	20,123		Burton D E	21,148	
Arnold B A	19,218		Biggs G	5,989	68	Butchart D G	23,391	490
Arnold W	16,603		Bilton R J	5,459		Butler D J	25,916	932
Arsenault W	8,762		Bingham D A	1,108		Buxton P F	19,838	
Ashe J A	16,816		Bingley T E	26,555	2,219	Buydens G F	37,950	1,796
Ashmore S S	8,567		Birtwistle R W	23,508		Byrnes W J	17,071	233
Atherton I L	28,819	1,036	Bischoff J L	207	3,124	Caddell N C	22,828	
Atkins D R	5,882		Blackburn N O	33,324		Cain M R	36,065	
Atkinson C G	10,508		Blackburn T A	2,938		Cain P H	9,458	
Atkinson C M	8,490		Blackhall P A	17,782		Cale I J	24,491	
Atkinson W L	5,570		Blackwell A L	3,960	770	Callaghan L H	13,419	
Attfield E A	6,258		Blackwell G E	1,289		Cameron A E	29,679	1,696
Aubry J A	16,894		Blackwell P	3,411		Cameron W L	6,316	
Auld T C	11,389		Blair K	19,244	141	Campbell A B	45,544	5,370
Auringer D R	24,516	637	Blank W	10,230		Campbell A E	7,285	
Ausman D W	54,422	816	Blas R N	21,271	153	Campbell F O	7,420	
Ausman S A	31,334	166	Block H J F	36,874	55	Campbell G A	22,369	1,986
Austad R	6,937		Blomquist E A	5,570	457	Campbell J	14,034	
Austin C	16,449		Blonde K D	18,528		Campbell K	278	
Avram L L	20,794		Blow D M	2,237		Campbell T L	18,561	
Ayers F S	6,414		Boas H K	48,366	7,080	Campeau L A	32,839	831
Baasvik M	8,579		Boback L	7,502		Campion M O	635	
Bacon D W	28,754	609	Bocking M J	29,676	2,362	Candy R A	20,065	248
Bahk H	18,633	35	Bodenchuk A M	18,284		Candy R N	26,055	2,954
Baillie D	24,702		Bogner R J	8,377		Canova R P	24,312	
Bains G	13,571		Bohonos C	7,019		Casnel M	6,719	
Baker A B	18,311		Boland A	16,923		Cupewell M	13,392	
Baker J P	97		Boleen D V	22,615		Cypron J	16,682	
Baker K W	39,951	2,457	Bond L	17,831	573	Cardwell S E	5,018	
Baker M L	9,372		Bones J G	42,348	1,272	Carlson D L	21,790	
Baker R B	30,526	3,889	Bonner C M	18,294		Carman K	4,582	62
Bale S E	20,125		Bono K L	4,788		Carmichael N A	27,247	2,112
			Bopp V K	35,942	1,887	Caron A	4,974	
			Boppe J L	9,219		Caron B A	19,204	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Carpentier J S.....	2,203		Crichton J L.....	15,122		Doiron J L.....	4,667	
Carr F D.....	34,279		Crosby S M.....	7,446		Dolha J A.....	19,218	
Carr R G.....	24,896	179	Cross B W.....	3,696		Dolson L E.....	8,573	
Carrell L H.....	11,901		Croy A J.....	10,186		Donaghy R A.....	28,233	510
Carrell L H.....	37		Croy G H.....	10,352		Donald W L.....	17,805	
Carrothers B D.....	9,844	45	Croy T A.....	3,299		Donaldson B J.....	693	
Carrothers D M.....	32,995	1,627	Cruihank B G.....	36,742	2,384	Donecz E M.....	6,907	
Carrothers M K.....	1,223		Csuk F S.....	7,488		Donnelly A R.....	17,724	
Carrothers M K.....	14,720		Csizmadia F.....	23,407	485	Donovan V M.....	6,008	
Carter D W.....	19,579	352	Csordas F.....	25,674	386	Dorkin M J.....	17,676	75
Carter E S.....	14,114		Culling W L.....	4,013		Dorsey J P.....	1,211	
Carter H N.....	5,996		Culp C.....	10,690		Doskoch J.....	24,517	
Carter J D.....	10,130	928	Cummings D L.....	15,810		Douglas W G.....	27,747	
Carter T D.....	3,162		Cunningham D R.....	19,566		Dowdeswell R.....	2,290	
Cartwright R.....	27,692		Cunningham I S.....	19,383		Down D.....	25,440	
Carver R C.....	24,639		Currie A G.....	25,846		Downer M B.....	21,144	
Cason C M.....	18,758		Cushman F.....	3,580		Downey P A.....	29,095	
Caterer L M.....	5,167		Cushman H A.....	2,816		Downing D.....	5,348	
Caton M B.....	20,083		Cushman R V.....	8,812		Downs D A.....	7,097	
Cavers I A.....	6,877		Cuthbert J T.....	32,293	1,486	Downs M.....	30,397	1,657
Cawston M.....	15,086	36	Cyr M E.....	12,013		Drane G W.....	10,232	19
Coderberg W.....	6,712		Dagenais S.....	3,375	345	Drew F H.....	1,501	
Cessford M A.....	19,420	143	Dagg J A.....	6,492		Driscoll D D.....	8,267	
Chabasiwicz S A.....	15,488		Dainard R L.....	7,583		Ducan R A.....	7,437	
Chamberlain J M.....	20,157		Dalke A C.....	7,711	58	Duckers A L.....	4,913	
Chambers S M.....	18,467		Dalton F.....	5,481		Duckworth G W.....	5,587	
Chambers T R.....	1,278		Dalziel R R.....	38,566	8,438	Dudley J M.....	19,822	
Chapman D.....	6,560		Dammann O J W.....	7,498		Dueck H N.....	26,712	20
Chapman D G.....	10,750		Danallanko W E.....	11,944		Dueck K.....	9,502	
Chapman J N.....	32,842	2,341	Danbrook P J.....	18,943		Dueck M.....	23,927	19
Charron D.....	9,934		Danby B A R.....	6,678		Dueck P.....	12,125	
Chasteau-neuf A B.....	14,808		Danby R J.....	11,594		Dueck P.....	1,214	
Chater G D.....	19,210		Daniels L M.....	17,791		Duff R G.....	32,368	206
Cheadle D.....	6,708		Daniels A.....	6,498		Dugaro R.....	18,668	
Cheek P J.....	11,619		Datoff G D.....	25,343		Duke J A.....	15,660	
Cherney P L.....	1,259		Dauphinee I F.....	18,311		Duncan D A.....	16,338	62
Chesley K.....	789		Davidson B.....	27,610		Duncan R W.....	4,462	2,035
Cheung H.....	7,187		Davidson G W.....	25,361		Dundas A.....	6,190	
Childs A L.....	22,194		Davidson J.....	21,534	2,543	Dunnott S E J.....	6,166	137
Chin G.....	27,253	166	Davidson J K.....	6,861		Dunsmore J.....	2,295	
Chow F J.....	6,390		Davidson W B.....	34,935		Dupuis A G.....	26,285	
Christiansen R A.....	3,801		Daviduk R K.....	33,305		Dupuis L.....	4,765	
Christman A.....	3,481		Davies G A.....	9,767		Dupuis M H.....	25,218	
Christopherson H C.....	11,972		Davies I.....	19,143		Durai M U.....	7,637	
Christopherson H C.....	346		Davies K.....	6,992		Dussault C M.....	6,122	
Chudleigh J E.....	5,756		Davies K M.....	1,111		Dussault D R.....	17,501	
Church C R.....	1,912		Davies R I.....	21,725		Dyck B W.....	27,422	
Churchill D.....	18,166		Davies S J T.....	7,774		Dyer D N.....	23,032	
Clague C N.....	16,669		Davies S J T.....	1,868		Dyer S C.....	15,066	
Clark D R.....	28,015		Davis B E.....	18,303		Dykhuizen L K.....	16,924	
Clark G.....	6,220		Davis D H C.....	27,172	1,201	Dyll R E.....	4,951	
Clarke A J.....	4,547		Davis D J.....	18,190		Edgell F G.....	55,592	1,218
Clarke B D.....	24,636	330	Davis E C.....	22,311		Edlund A.....	5,170	
Clarke D L.....	18,909	432	Davis R A.....	8,199	34	Edlund D C.....	15,452	
Clarke I.....	5,812		Dawson J R.....	24,056		Edwards J W.....	28,132	
Clarke M P.....	4,771	62	De-Roche D L.....	18,319		Egan J M.....	40,525	2,310
Clarke W V.....	10,262		De-Vink H.....	22,506	1,849	Egan J P.....	43,045	2,344
Clegg L R.....	20,038		Dean A E W.....	44,141	349	Egan P.....	8,540	
Cleland D L.....	16,530		Dean M S.....	18,548		Egan S E.....	16,514	
Coates D F.....	26,605	835	Deering G.....	6,436		EGgen D H.....	36,298	1,302
Cochrane R R.....	6,055		Degraaf L G.....	23,072		Egger L P.....	8,291	
Cockburn T C.....	36,525	424	Degregorio P G.....	21,500		Einarson K D.....	26,816	215
Colling R A.....	8,247		Delikany C R.....	3,639		Eisma C.....	5,115	
Collings S D.....	6,148		Delmonico R H.....	32,839	1,415	Elder N.....	28,697	1,904
Collins B G.....	11,540		Delmonico R H.....	24,091		Eldred L M.....	22,771	
Collins C E L.....	12,324		Demers C B.....	18,294		Eldred P K.....	20,129	
Collins M V.....	58,654	10,089	Demmon D.....	5,585		Eleonori M.....	18,909	7
Colombo A F.....	28,268	891	Dennis J B.....	8,347		Eliason R.....	28,180	
Compton J.....	6,691		Dennison D R.....	27,487		Elliott C C.....	29,057	
Conarroe J L.....	19,906		Derrick N J.....	24,203	960	Elliott V L.....	17,539	
Conell T.....	6,570	440	Dery G A.....	41,808	720	Ellis D G.....	14,623	255
Condon B E.....	26,313		Deschner J A.....	5,570	787	Ellis J M.....	6,602	
Cook P S.....	3,009		Desrosiers S A.....	26,700		Elmes R.....	8,995	
Cooke L C.....	29,277		Deuling J.....	12,946		Elson R.....	4,925	
Coomber D.....	5,348		Devito D J.....	16,226		Emberton I.....	6,864	
Cooper G T.....	28,647	183	Devoeste M.....	3,807		Emmett K A.....	4,756	366
Cooper W P.....	10,713		Dewitt D.....	21,909	4,221	Erickson B E.....	2,360	
Corby L W.....	30,932	429	Diamond D L.....	10,013		Erickson C M.....	3,081	
Conwell C F.....	9,640		Dick G.....	3,372		Ervin G.....	2,325	
Corra B A.....	4,192		Dick N A.....	2,243		Ermay A F.....	10,619	
Corrigan K J H.....	26,917	284	Dick N A.....	17,806		Espenham B R.....	7,388	
Coutley M.....	5,955	472	Dickey B E.....	4,058		Etheridge D.....	22,871	
Cote D L.....	8,174		Dickinson G.....	13,640		Evans C.....	8,739	
Coulter P.....	6,546		Dickinson G.....	1,577		Evans N B.....	21,658	
Court Y W.....	16,803		Dickson M E.....	18,411	373	Evans S L.....	23,247	2,294
Covey G R.....	5,914		Diehl R H.....	26,567	1,335	Everett J H.....	7,377	
Cowan E M.....	19,957	976	Dielsien T J.....	41,496		Everton F J.....	9,114	
Cowie W G.....	33,121		Diervert R E.....	10,748		Ewart D N.....	8,785	
Cox G.....	1,610		Dionne C E.....	4,443		Ewart G.....	8,095	
Cox S M.....	17,453		Disney I C.....	5,947		Falk S J.....	8,017	
Cox W S.....	9,335		Dixon B B.....	22,350		Falk K B.....	7,820	
Craig L V.....	897		Dixon G C.....	17,845		Falk K J.....	5,566	
Craig L V.....	14,938		Dobbs J G.....	21,814	79	Fardell R D.....	11,880	
Craven C.....	10,259		Dobbyn L W.....	20,639		Farrup T M.....	6,862	
Crawford C J.....	6,921		Dobell S L.....	6,144		Fast L.....	18,040	
Crawford H A.....	43,512	496	Doggart W.....	20,047		Fauville D A.....	27,247	
Creber R J.....	42,430	1,090	Dohan N J.....	7,470		Fawcett D J.....	6,178	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF LANDS, PARKS AND HOUSING—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Paye J E.....	5,381	Gilmour R F.....	42,251	Hannay E K.....	12,115
Pedley D.....	8,241	Gilmour W J.....	29,437	Harry M R.....	34,224
Pell D J.....	28,189	Girard M J.....	24,026	Hansen K E.....	4,964
Pell S.....	12,785	Gleeson C G.....	8,664	Hansen V L.....	16,866
Pell T L.....	6,607	Gleeson G E.....	28,272	Harlan J D.....	22,001
Pennell D.....	9,632	Glinz G K.....	12,217	Harlow D L.....	19,163
Pennock N M.....	17,447	Gluschenko P F.....	22,782	Harper L R.....	7,131
Perguson A.....	6,456	Goddard M E.....	52,282	Harris E.....	24,991
Perguson B.....	7,162	Godin M.....	15,743	Harris P M.....	825
Perguson D M.....	19,441	Goertzen D A.....	24,782	Harrison C B.....	7,842
Perguson E A.....	24,950	Goertzen G.....	6,372	Harrison L M.....	18,244
Perguson G R.....	26,144	Goertzen R.....	6,680	Harshenin E D.....	7,479
Perguson J E.....	8,130	Goldsmith K A W.....	18,295	Hart T W.....	7,300
Perguson J L.....	28,865	Gonzales J G.....	1,664	Hartley B D.....	8,617
Perguson L B.....	1,148	Goodchild R H.....	27,259	Harvey B R.....	28,027
Perguson R J E.....	24,427	Goodsir M A.....	6,765	Harvey J C.....	2,945
Perguson V L.....	24,791	Goodwin A D.....	21,644	Hassard J F.....	20,022
Perguson W J.....	36,812	Goos G.....	47,351	Hatch R.....	27,505
Perrero J B.....	24,414	Gorby L A.....	4,857	Hauser R M.....	576
Petterly L M.....	16,806	Gorby S W.....	8,645	Havelock J.....	22,014
Fewchuk D.....	961	Gordon J B.....	23,143	Hawes J G.....	25,532
Fidell R N.....	5,084	Gorkoff S P.....	25,410	Hawthorne L T.....	3,474
Fielding G H.....	29,734	Gorsline M T.....	8,796	Hay K A.....	9,196
Filipchuk V.....	6,086	Gossen L M.....	5,004	Hayward V.....	12,161
Fillion L M.....	16,361	Gough D G.....	38,569	Heagy D C.....	6,433
Finch-Field E D.....	26,110	Goulet D M G.....	6,324	Hearty D R F.....	8,093
Finck D J.....	6,987	Goulet D M G.....	946	Hearty M J C.....	8,011
Fisher V.....	6,048	Gourley D H.....	6,343	Heathman R L.....	33,299
Flach R E.....	23,329	Goward T W.....	6,353	Hebron T E.....	2,891
Floyd G M.....	23,885	Graham C G.....	7,079	Heddlie F J.....	25,277
Flucker P A.....	24,615	Graham K.....	7,144	Heenan M J.....	7,828
Fokkema L.....	13,145	Grand N J.....	18,286	Heikkila R A.....	25,646
Ford D D.....	16,413	Grant B A.....	22,431	Heinrichs E E.....	18,655
Forget T C.....	3,916	Grant K N.....	25,369	Hellyer D J.....	1,676
Forman D M.....	10,716	Grant S R.....	18,282	Hellyer D J.....	11,966
Forman J G.....	9,402	Grass A L.....	25,146	Hellyer G R.....	18,809
Forman S D.....	13,650	Grass J F.....	8,652	Henderson J D.....	16,870
Forrester S D V.....	23,635	Grassi P.....	28,524	Henning H B.....	10,086
Forster D J.....	11,986	Gravel M L.....	21,479	Herman D M.....	25,334
Forster K.....	10,786	Graves P E.....	15,279	Herman G J.....	25,000
Forster P.....	25,477	Graves P E.....	292	Herman G W.....	2,148
Forster R B.....	12,294	Gray C O.....	28,179	Hess H.....	43,078
Forsythe C S.....	384	Gray J M.....	12,290	Heyer A M.....	22,192
Forsythe D S.....	26,858	Green A A.....	10,344	Hiebert J.....	12,408
Forsythe W J.....	30,386	Green D E.....	40,660	Higgs K W.....	15,587
Fortie M.....	5,844	Green D W.....	4,584	Hilborne K L.....	19,625
Foster J B.....	36,266	Green E C.....	8,175	Hilgerdenaar K.....	6,262
Foster M N.....	15,001	Green L J.....	571	Hill P M.....	19,452
Foster W E.....	28,071	Green M R.....	8,319	Hills R E.....	22,621
Fougner D.....	10,766	Greenfield D W.....	19,178	Hilton C A.....	19,038
Fox D L.....	24,256	Greenwood K R.....	6,192	Hilton J A.....	23,715
Fox D V.....	7,253	Greer R.....	2,618	Himani K J.....	7,752
Frampton M G.....	20,764	Greig R.....	2,391	Hind P L.....	5,510
Francis C A G.....	25,462	Griemann C A.....	4,730	Hinde G P.....	19,139
Fraser D H.....	24,708	Griffin D P.....	27,446	Hinks F P.....	19,247
Fraser G A.....	3,278	Griffith D H.....	25,672	Hinks M J.....	18,297
Fraser L F.....	17,932	Griffith J M.....	26,625	Hlad D A.....	7,759
Fraser R J.....	9,570	Griffith R D.....	4,948	Hlisa S J.....	9,154
Fraser S I.....	9,209	Grimaldi K.....	4,734	Hodgson E M.....	13,010
Frechette T D.....	36,525	Gronych S.....	192	Hoehne G E R.....	42,899
Freund B A.....	5,168	Grove P J.....	41,556	Hogg D A.....	11,883
Friend L A.....	1,633	Guenther R W.....	15,220	Hokanson A L.....	27,669
Friesen J D.....	8,926	Gunderson E L.....	41,426	Holden B.....	40,268
Friesen S.....	6,123	Guselle J F W.....	5,329	Holiday-Smith E L.....	8,866
Frith J P.....	2,960	Gustafson N G K.....	40,479	Holitzki V.....	18,656
Fröbel B L.....	39,923	Hachey E.....	18,922	Holland L M.....	11,213
Freese D.....	16,285	Hack B J.....	17,614	Hollings C A.....	2,197
Fry W C.....	33,433	Hackle S.....	18,904	Hollingshead R E.....	16,357
Frymire D P.....	21,665	Hadland A A.....	43,065	Holm M A.....	6,362
Pugler B A.....	23,430	Haglund W E.....	7,994	Honey M L.....	24,950
Pullerton E A.....	19,158	Hain S E.....	17,369	Honeyman R N.....	8,570
Gabriel P C.....	27,590	Hales R A.....	14,859	Hooker G R.....	5,525
Gain T S.....	24,373	Hall G A.....	17,585	Hooper R J.....	25,042
Galbraith B G.....	20,874	Hall J M.....	18,419	Hooper W V.....	17,533
Galbraith G.....	8,543	Hall J T.....	52,369	Hopkins J B.....	25,118
Galbraith V A.....	6,557	Hall K M.....	34,389	Horning R A.....	5,150
Gale D.....	6,674	Hall S C.....	2,237	Horsburgh A.....	15,106
Gale G W.....	8,090	Hallam M A.....	29,328	Horton L B.....	10,592
Gardam C W.....	12,372	Hallett C V.....	3,896	Horton L B.....	1,933
Garnier D.....	26,476	Halliday L.....	14,679	Horvath M M.....	10,040
Garrett S I.....	18,388	Halliday N A.....	32,078	Horwood D W.....	12,684
Gaudart R R.....	10,689	Halstenson J H.....	14,140	Hough R D.....	26,165
Gaudaur H L.....	1,519	Halvorsen E K.....	2,782	Houghton A D M.....	6,140
Gaudette R W.....	29,165	Hamill A G.....	11,572	Howard S E.....	1,698
Gerbrandt J D.....	44,403	Hamilton H A.....	29,965	Howatson R R.....	16,014
Gergely S L.....	15,171	Hamilton R L.....	1,385	Howe A.....	8,569
Gibbons W M.....	18,484	Hamilton T N.....	26,322	Howe T K.....	16,614
Giesbrecht K O.....	511	Hamlin R R.....	18,468	Howe D.....	23,645
Gilbert C A.....	18,792	Hamm V E.....	47,430	Howie R.....	32,520
Gilbertson O.....	7,139	Hammond C C.....	30,380	Hrycenko K Y.....	9,741
Giles B D.....	9,461	Hancock K A.....	7,824	Hubbard W F.....	32,384
Giles G.....	5,892	Hancock K.....	15,390	Hubensky C.....	22,513
Giles R A.....	5,887	Handley J.....	899	Hubensky D M.....	7,726
Gillert G E.....	21,643	Hanen J.....	14,362	Hubensky L A.....	11,409
Gilllette L M.....	7,661	Hanson R G.....	15,699	Huck R E.....	22,170
Gillings J W.....	47,072	Hannah K J.....	11,084	Huckin J M.....	18,090
Gillman J.....	6,372			Hughes B N.....	28,267

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Huibeis J.A.	24,431	496	Karacsonyi E.L.	2,715		Larsen A.M.	17,755	514
Humphreys R.M.	27,455	151	Karissumani E.S.	8,329		Lawrence J.A.	24,854	
Humphries D.	22,426	1,332	Kaupe L.A.	6,417		Lawrie G.	509	
Hunt D.G.	25,800		Kaytar S.A.	8,027	68	Lawrie R.W.	29,565	
Hunt D.H.	7,390		Kealy S.J.	15,578		Lawson S.	2,215	
Hunt H.	7,186		Keir M.B.	21,755		Le Fevre A.G.	36,557	1,816
Hunt S.M.	17,804		Kelch J.	26,619	45	Leakey J.D.	11,338	
Hunter-Doyle M.L.	2,090		Kelly D.P.	1,326		Leakey J.E.	18,081	
Hunter G.W.	8,337		Kelly E.B.	25,724		Leask J.O.	37,950	1,540
Hunter J.A.	10,803		Kelly K.V.K.	1,143		Leavers D.W.	29,093	1,227
Hunter P.A.	18,006	265	Kelly L.T.	6,483		Leblanc C.J.	33,627	417
Hunter R.M.	4,458	304	Kennedy J.A.	1,861		Lee A.E.	7,047	
Hurst C.H.	27,784	646	Kennedy R.A.	5,343		Lee C.	18,357	
Hurstfield A.B.	2,371		Kent R.E.	1,954		Lee D.	20,951	
Husdup G.	23,135		Kerr R.A.	26,157	872	Lee K.Y.L.	19,251	
Hutchins G.J.	11,615	166	Kerr R.C.	28,557	1,121	Lee T.E.	66,473	3,761
Hutchinson J.O.	26,083		Kie J.S.C.	97		Leeming E.C.	20,576	167
Hutchinson M.	5,222		Kilback I.	8,437		Lees C.	26,935	
Hutchinson R.P.	7,145		Kilmer E.H.	1,798		Leeson R.W.R.	19,940	
Huth K.	5,346		King D.H.	20,008		Lefferson P.A.	4,213	
Hunt J.M.	27,777	844	King E.J.	27,423	316	Legebokow L.B.	1,950	
Huunonen T.A.J.	22,064		King F.A.	15,284	16	Lehocky R.	5,416	
Huva G.G.	44,085	1,011	King K.L.	8,663		Leier S.	16,914	
Hyne G.T.	17,484	274	King K.L.	2,492		Leighton D.A.	7,337	
Ingall H.D.	31,023	181	King P.L.	3,580		Leman C.	9,329	
Irvine G.M.	7,455		King R.D.	30,033	2,860	Leman J.C.	51,387	
Irwin W.M.	32,824	1,549	Kinghorn M.H.	17,578		Leman K.	5,279	
Isaac C.H.	12,731		Kinnaird D.	6,482		Leonard S.E.	16,025	
Isaac C.H.	971		Kirchgesner E.G.	32,782	1,616	Leppanen P.E.O.	42,192	418
Isaacs T.	6,765		Kirschner T.	3,714		Leslie J.J.	16,826	371
Isidore A.	9,171		Kirk A.	22,652		Lessard C.J.	18,289	
Israel B.	1,525		Kirk D.E.	18,313		Levan D.	3,158	
Jacel C.M.	8,641		Kirk J.	32,880		Levens A.L.	16,858	
Jackson B.H.	35,943		Kirtz T.L.	6,050		Levit R.L.	16,304	
Jackson G.H.	21,104		Kissinger C.J.	24,565	128	Levy P.E.	41,820	3,119
Jacobson S.A.	24,087	2,448	Klassen B.	6,980		Lewis H.S.	33,224	2,824
Jaffray C.R.	5,604		Klassen P.A.	6,177		Lewis M.E.	2,647	
James E.J.	7,451		Knauf A.G.	7,838		Lewis M.K.	17,430	
James K.H.E.	20,449	2,011	Knepe K.	1,836		Lewis T.M.	589	
Janz D.	5,027		Knoor B.T.	7,577	1,238	Lewko M.L.	3,974	575
Janzen H.	14,843		Koglin H.H.	25,431	7	Libby A.P.	2,405	
Janzen R.	456		Kok E.W.	36,306	560	Liddcoat D.	4,143	852
Janzen S.R.	17,810		Kolodny D.	5,310		Lifely A.R.	18,646	57
Jarvie C.	4,378		Konczinski K.M.	34,815	639	Ligh T.	4,943	
Jarvie L.F.	20,047		Kondor I.	33,315	275	Ling D.L.	7,258	
Jarvis T.T.	24,712		Kong R.	19,414		List M.	19,277	
Jarvis J.E.	9,335		Konieczny V.A.	7,014		Lister B.D.	19,043	
Jaster W.E.	29,488		Koopmans S.Y.	5,251		Lister D.A.	6,087	
Jay A.F.	21,060		Kort H.	9,184		Litt R.W.B.	18,247	
Jean L.	8,405		Kovach L.L.	5,895		Little J.A.	28,812	1,380
Jenkins A.G.W.	25,553	585	Kowalewski S.J.	18,780		Littledale C.R.	22,894	1,215
Jenkins J.	4,671		Koyl G.R.	27,040	1,067	Livingstone B.	4,006	
Jeppson W.C.	7,120		Kraby D.	12,502		Lloyd R.	5,674	
Jerome L.A.	1,558		Kraeker R.A.	24,706		Loepky C.E.	7,548	
Jessome G.F.	2,725		Kranenburg E.H.	6,677		Loftus T.L.	11,913	
Jessome G.R.	24,082	1,428	Krause A.M.	11,321	32	Logan J.	13,016	
Jewell S.R.	15,323		Krause A.M.	852		Lompert A.	18,389	
Johal J.S.	22,541		Krebs L.D.	7,010		Lorimer G.B.	24,088	
Johansen C.A.	6,483		Kremer T.	22,781		Loughane C.B.	31,871	
Johansen M.E.	25,571	664	Krimmer W.T.	22,876	68	Louie W.Y.	2,838	
Johansson L.W.J.	37,105	537	Kroning A.Y.	8,131	159	Lovely D.	8,771	
Johnson C.	9,674		Kuenzi W.	9,147		Lowdon I.P.	18,245	
Johnson B.A.	27,816	3,250	Kuiper D.G.	20,112		Lowrie J.R.	8,057	
Johnson C.A.	17,710		Kuly J.A.C.	18,427		Loyer J.A.	46,480	2,619
Johnson C.L.	6,714		Kuntzmann M.M.	9,244		Lum G.	9,182	
Johnson D.E.	8,246	25	Kupiak J.M.	13,602	360	Lum G.L.	1,318	
Johnson G.M.	7,838		Kurp R.C.	12,332	15	Lunde D.	1,223	
Johnson G.P.	6,667		Kurz T.	4,220		Lupo A.D.	20,016	
Johnson K.	2,719		Laboucane R.E.	9,358		Lussier L.M.	19,598	7
Johnson K.L.	12,646	745	Lacelle H.W.	382		Lussier R.E.	32,312	959
Johnson L.M.	6,714		Lacey F.	8,035		Lutes D.R.	25,759	137
Johnson M.A.	19,169	75	Lacey W.F.	11,150	696	Lutick G.J.	2,315	
Johnson M.Z.	25,955		Lacey W.F.	2,663	295	Luxemburg R.S.	16,016	
Johnson R.B.	18,891	4,040	Laing A.	8,604		Lynam L.	5,131	
Johnson R.B.	2,152		Lambert L.M.	9,921		Lynam M.A.	8,397	45
Johnson R.L.	12,648	30	Lamille O.	22,380		Lynch K.Y.	2,673	
Johnson S.M.	10,039		Lamont F.R.	28,387		Maber S.T.	19,801	
Johnston C.E.	15,701		Lampard C.	3,378		MacAulay D.P.	38,606	2,769
Johnston I.B.	2,563	217	Lampard R.J.	35,546	2,023	MacDonald A.	7,882	
Johnston R.P.	9,879		Lancaster D.	23,499		MacDonald A.G.	9,638	
Johnston W.P.	7,156		Lang B.R.	6,545		MacDonald G.	33,567	3,462
Jones B.T.	6,976		Lang J.	24,640	132	MacDonald I.A.	8,423	
Jones G.	32,324	5,936	Lang L.M.	9,952		MacDonald K.A.	16,380	
Jones H.E.	14,711		Langen C.	17,704		MacDonald R.S.S.	23,011	
Jones J.J.	16,346		Langham W.F.	4,649		MacDougall J.E.	18,316	
Jones M.	18,505		Langley F.	20,342	574	MacEay B.T.	18,260	
Jones M.L.	18,031		Langridge V.R.	8,330		MacFadyen P.	25,915	
Jones P.W.	7,907		Lannon V.M.	26,927	936	MacFarlane R.K.	28,813	7
Jones R.W.	9,280		Lansdell J.A.	6,103		MacGregor A.C.	27,462	
Jones V.G.	17,724		Lanz R.	229		MacGregor J.I.	1,035	
Joy K.R.	32,496	1,918	Lapierre L.	16,341		MacGregor J.I.	16,788	
Joyce E.J.	24,215	89	Lapointe D.	4,932		MacIntyre C.G.	9,654	
Kachaluba R.	26,876	1,378	Larocque J.L.	9,195		MacIntyre C.G.	1,593	
Kaines W.J.	13,796		Laskar N.J.	18,667		MacK D.W.	12,562	
Kaines W.J.	780		Lasse D.E.	8,326		MacKay A.P.	31,127	889
Kamps G.	7,796		Laikkonen L.	9,423		MacKenzie A.	9,107	315
Kamstra O.J.	7,475		Laurilla R.W.	10,247				

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
MacKenzie H L.....	19,349	233	McGlothen G L.....	32,356	219	Morahan C.....	30,465	265
MacKenzie L.....	7,235		McGregor J T.....	29,477	1,319	Morford J A.....	13,256	519
MacKenzie J M.....	7,193		McGreene B J.....	6,024		Morgan T L.....	1,917	
MacKie P D.....	6,228		McGuire E C.....	5,581		Morgan V.....	7,809	
MacKin C L.....	24,517	95	McGuire T S.....	11,325		Morgan W E.....	32,361	
MacKinnon D P.....	20,598		McHaie L M.....	9,126		Morley B.....	6,130	
MacLaurin L D.....	4,955		McHugh W A.....	20,567	1,830	Morley D.....	26,032	651
MacLean J D.....	7,287		McIvride J D.....	18,297		Morley G W.....	22,770	525
MacLean J M.....	18,646		McInroy A G.....	1,919		Morley K D.....	25,585	1,295
MacLennan K N.....	35,466		McInroy A G.....	10,627	115	Morley R A L.....	6,849	
MacLeod M J.....	34,769	1,173	McIntosh D S.....	9,904		Morris J R.....	33,570	678
MacMillan D E.....	25,528	1,090	McIntosh G E.....	16,092		Morrison H D.....	13,192	
MacMillan M.....	18,884	302	McIntyre C M.....	4,981		Morrison S B.....	4,791	
MacNab G F.....	44,722	1,419	McIntyre I G.....	24,123		Mortimer C J.....	6,946	
MacNair B R.....	3,047		McIntyre P A.....	18,297	759	Mortimer S P.....	18,081	390
MacPhail S M.....	18,474		McIntyre W L.....	16,361	649	Morton D L.....	40,237	
MacPherson G A.....	37,088	2,481	McKay K.....	11,654		Morton K L.....	12,509	
MacRae G I.....	8,569		McKay M G.....	3,738		Morton P D.....	8,052	50
Madden H F.....	20,113		McKay A G.....	28,866	1,052	Mounsey K I.....	11,599	
Maddocks B.....	13,409		McKee C J.....	4,286		Mousseau M R.....	3,311	
Maddocks B.....	2,788		McKenna J J.....	10,649		Mowatt D M.....	2,274	
Mager L F.....	22,371		McKenzie I.....	4,420		Moyse G S.....	23,298	7
Mager T J.....	4,402		McKibben P.....	15,350		Muckle S.....	11,262	
Maglio K G.....	17,607		McKinnon K I.....	28,719	305	Muir J M.....	307	
Magill K B.....	16,478		McKnight A E.....	8,300		Muir S L.....	7,390	
Magwood J M.....	40,200	1,246	McLaren D N.....	26,787		Muirhead D B.....	562	
Maier R E.....	16,737	19	McLaughlin I L.....	16,592		Muirhead D B.....	144	
Malcolm R R.....	24,470	403	McLaughlin P J.....	13,571		Mullin G T.....	51,176	1,600
Mallach S.....	3,613		McLean D M.....	7,807		Munn W D.....	32,931	1,302
Mandam N E.....	16,292		McLean F N.....	24,585		Munro G J.....	18,947	112
Mann K E.....	18,351		McLellan I R.....	7,276		Munts J.....	12,130	
Mann R D.....	40,874	1,315	McLellan K H.....	17,361		Munz J.....	16,298	
Mann R D.....	9,288	50	McLennan D A.....	3,880		Murdoch K W.....	21,181	
Manning R E.....	18,297		McLennan D M.....	12,123		Murphy M C.....	11,662	
Manson C F.....	5,489		McLeod J M.....	8,389		Murphy M G.....	19,188	
Manthey J C.....	6,624		McMillan K M.....	8,506	455	Murphy S A.....	19,169	
Manthey P.....	8,202		McMonnies A H S.....	25,585		Murray D E.....	17,755	
Manwell C.....	8,110		McNaughton J.....	11,355		Murray K L.....	18,054	
Manzano G M.....	4,416		McNicol B J.....	2,328		Murray W A.....	3,806	
Marchi L J.....	24,784	166	McTaggart B D.....	1,676		Murtha M F.....	36,454	4,487
Marcus S L.....	20,077	213	Meadows R E.....	18,608		Musgrave R G.....	27,045	
Marining R E.....	15,841		Meeks D E.....	21,995	319	Mursepp M.....	20,953	
Markides H J.....	26,225	1,449	Meena W D.....	8,754	39	Myles J R.....	22,636	
Markin J A.....	18,376	39	Meena W D.....	1,773		Nagel H.....	4,870	
Markin J D.....	3,252		Meeson J.....	33,499	1,683	Nash J E.....	4,954	
Markin J D.....	2,503		Mehling C E.....	6,734		Naylor G.....	11,395	
Marochi P L.....	27,290	717	Mejaki I.....	8,405		Naylor M.....	42	
Marsh M H.....	11,430	1,227	Mercer C G.....	22,658		Naylor M L.....	8,833	
Marshall G A.....	34,583	2,696	Mercer T R.....	6,344		Nazareno A M.....	952	
Marshall G J.....	27,236		Meredith W S.....	24,234	386	Neil D J.....	15,586	295
Marshall K G.....	3,928		Merilees W J.....	32,262	991	Neil J K.....	14,429	
Marshall S M.....	25,366	710	Merola A.....	11,517		Neil L J.....	8,947	
Martel N L.....	12,990		Merritt T M.....	7,692		Nelson K P.....	12,335	
Martin J J.....	3,001		Mewhort W C.....	26,220		Nelson B.....	2,011	
Martin J L.....	12,105		Meyer R E.....	9,240		Nelson D T.....	10,671	
Martin S.....	19,402		Michaelson J F.....	6,005		Nelson M L.....	17,262	
Massich S T.....	6,445		Michael L E.....	18,745		Nelson M L.....	16,910	
Masselink J N.....	50,556	5,779	Michie G W.....	2,540		Nemeth F.....	26,200	525
Massey R.....	6,570		Michie R.....	21,554	126	Nemeth M.....	24,775	
Masters R M.....	3,621		Mickey W H.....	18,762	68	Nemeth T L.....	7,562	
Mather K R.....	30,395	956	Midnight A E.....	27,464	882	New M J.....	22,721	
Matkovich B A.....	17,013	86	Midnight D A.....	2,218		Newman R G.....	5,848	
Matson M.....	9,449		Miller I G.....	18,291		Newton J K.....	8,787	
Matterson R B.....	25,721	125	Millne M A.....	17,306		Nicholl G T.....	29,613	548
Matthews D R.....	23,125	5,324	Millnes L A.....	5,874		Nicholson D.....	16,122	
Mattigley E.....	4,003		Mindenhall L G.....	4,348		Nielson C.....	6,764	
Maxwell T E.....	25,699	1,696	Minion J C.....	5,039		Nightingale W H.....	4,946	
May B E.....	6,577		Minkley J H.....	15,595		Nightingale W H.....	83	
May H.....	28,719	422	Mirra D W K.....	1,669		Nipp C.....	18,291	
Maynard R J.....	25,322	19	Mitchell J R.....	6,604		Nixon B D.....	22,500	169
Mazur S L.....	44,331	2,755	Mitchell P J.....	5,355		Nixon C G.....	16,684	
McAdams G A.....	27,562	307	Mitchell S C.....	7,001		Nobbs S J.....	1,801	
McAlister S M.....	3,566		Mitchner J.....	388		Noble C A.....	18,357	
McArthur C W.....	7,149		Mitchner J.....	13,434		Nock M.....	42,810	989
McArthur L P.....	3,031		Mitten R L.....	28,079		Noga T L.....	21,990	3,183
McBratney C E.....	19,830		Miton R L.....	49,008	4,632	Nohle A.....	17,826	48
McBride C.....	20,553	153	Mizsak J.....	31,928		Nordin H S.....	37,300	
McBride J W.....	7,013		Moan B W.....	25,780		Norman L M.....	20,016	
McBurney M G.....	18,311		Moan D D.....	1,890		Norman A M.....	19,379	
McCall G R.....	20,032	218	Moan E J.....	7,556		Norquay A M.....	32,336	1,602
McCallum D J.....	6,135		Moffat B.....	6,515		Norrish R W.....	17,832	
McCallum J M.....	4,163		Moffat L O.....	19,252		Northington C D.....	7,132	
McCammon M J.....	32,246	1,253	Moffat H D.....	43,948	3,866	Nutall R A.....	5,633	
McCartney L M.....	16,119		Mogensen F E.....	7,874		Nutter R L.....	7,871	
McClary J T.....	2,149		Monkman M H.....	14,500	695	Nykyfork N S.....	3,562	
McClelland B.....	32,356	2,136	Monterey L E.....	26,311	1,106	O'Beirne A.....	2,999	
McClelland B.....	51,268	3,091	Montgomery A R.....	14,948		O'Byrne J R.....	34,675	1,979
McConnell S H.....	13,626		Montgomery D R.....	19,952	1,429	O'Byrne M J E.....	25,477	1,054
McCord R S.....	6,634		Moon L.....	8,459		O'Dell L A.....	8,851	
McCorry J.....	21,420		Mooney L M.....	5,007		O'Gemi R R.....	49,527	2,132
McCracken W E.....	28,742	245	Moore A J.....	10,069	39	O'Neill C A.....	8,810	
McCutcheon D R.....	6,696		Moore J W.....	38,131	2,809	O'Toole M.....	14,786	
McDonald M M.....	12,197		Moore K W.....	5,199		Owenreich W.....	7,219	
McDonald R J.....	30,341	4,420	Moore M J.....	4,372		Ogilvie M L.....	19,762	
McDonnell K P.....	8,177		Moore T O.....	44,457	11,213	Ohlmann K P.....	37,989	605
McGillis F D C.....	5,344		Moore T R.....	1,613		Okrafka M.....	10,323	
			Moragne R P.....	24,505		Okros R D.....	34,338	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Olcay I T.....	26,708	370	Pinn J P.....	15,018		Robertson S.....	36,298	1,964
Olesniuk D A.....	11,330	780	Pina R.....	24,469	997	Robillard H L.....	8,506	
Olesniuk D A.....	2,560	1,536	Plasman G.....	406		Robinson A F.....	7,120	
Oliver M R.....	5,417		Platz C L.....	7,017		Robinson K L.....	8,179	
Oliver R J.....	7,476	366	Pietach T H.....	7,137		Robinson P P.....	17,220	698
Ollenberger G D.....	5,513		Podmore D G.....	49,817	270	Robinson V L.....	1,405	
Olmsted R W.....	12,947		Pohl G L.....	22,128		Robson D N.....	3,895	
Olson K.....	11,429	2,053	Poiras R D.....	2,064		Rockwell R J.....	24,900	
Olson K A.....	3,234	1,839	Pollock B M.....	16,879		Rody M P.....	15,552	57
Omid D M.....	18,297		Polman-Tuin R.....	6,570		Roemer H L.....	32,356	1,529
Oneil B V.....	1,292		Polson D J.....	16,456		Rogers D M.....	55,871	3,678
Oneill M T.....	2,271		Pomerleau J P M.....	21,945		Rogers J P I.....	31,417	335
Ono H I.....	3,237		Popoff L A.....	20,613	717	Rogers T L.....	16,381	
Ono S T.....	6,695		Popoff P P.....	28,002	1,693	Rohde E.....	9,536	
Orcherton D R.....	22,367	111	Porsnuk F G.....	10,467		Ross R P.....	25,089	2,166
Orr R M.....	2,481		Persnuk P.....	448		Rosales L.....	8,829	
Orrer D A.....	22,465		Porteous P A.....	12,998		Rose D B.....	20,757	437
Osborne L E.....	21,393		Porter G L.....	31,140	868	Rose J H.....	25,892	
Osmond-Jones E J.....	25,008	1,074	Porter V A.....	21,594	881	Rosin A E.....	22,986	
Ostapovich D E.....	23,014		Potter R E.....	45,460	1,927	Ross D T.....	47,395	10,827
Ostermeier J R.....	18,419		Potter W L.....	8,388		Ross I A G.....	23,828	866
Ostlund J G.....	23,724		Poustie S E.....	7,572		Ross M A.....	15,304	
Ostlund P E.....	5,629		Powell C T.....	22,650	289	Ross M J.....	13,620	17
Ostlund S L.....	22,222		Powell M A.....	1,127		Ross P J.....	5,721	831
Oulton D J.....	28,196	1,011	Powell M B.....	12,833		Rossell C W.....	10,317	
Overton G N.....	753		Powell M B.....	1,577		Rossi G A.....	5,581	
Owens J B.....	9,189		Pownall M.....	11,126	134	Rost F J.....	4,097	
Owsanski D T.....	6,521		Premischook J O.....	34,235	4,327	Roszmann G.....	1,446	296
Pacas C J.....	8,846		Premischook N.....	11,666		Roth D B.....	6,437	
Pacz K A.....	5,194		Prescott D K.....	7,165		Rothermel Y V.....	5,122	
Palfreyman G S.....	7,653		Preston V A.....	9,662		Rotlisberger J.....	6,006	
Paluch M A.....	19,973		Price E M.....	20,004	7	Rounds H C.....	42,167	1,248
Pang R V.....	6,807		Price G R.....	26,072	39	Routledge R M.....	2,282	
Papoutsis C.....	18,255		Price H J.....	24,924	1,981	Routledge R W.....	32,356	4,554
Papette D W.....	5,872		Price M E.....	44,726	1,166	Rowden M.....	7,419	
Parent M.....	4,045	496	Price R F B.....	39,951	889	Rowell D J.....	7,764	
Parker E C.....	5,427		Propp H J.....	6,448		Rowland M B.....	3,307	
Parkinson S E.....	22,014	218	Pross C S.....	12,745		Rowland N M.....	7,269	
Parry D.....	18,522	824	Provençal R K.....	25,633	19	Rowland R M.....	8,423	
Parson G F.....	6,221		Purdon R E.....	32,010	1,997	Rowlands J M.....	19,161	197
Partridge L.....	7,352		Purvis J C.....	13,674		Rudd B M.....	9,776	627
Paterson D E.....	7,454		Pyle A W.....	6,430		Rudichuk B L.....	18,787	
Paterson J A.....	21,475		Quiller R L.....	22,455	383	Rudy C.....	4,670	
Paterson S.....	22,222		Rahn H J.....	7,819		Rushion B L.....	20,364	
Paterson S.....	28,118		Ralph E G.....	27,818		Russell I D.....	2,041	
Paterson S.....	3,163		Ramsay R V.....	34,372	973	Russell L B M.....	13,901	143
Paulson B A.....	17,852		Ramsdale D.....	19,734		Russell R A.....	31,461	244
Paulson K B.....	24,740	74	Randel M R.....	24,770	7,070	Ryder B A.....	2,566	
Pavlis A J.....	9,666		Randel W.....	1,976		Rybs P.....	26,459	70
Pawlowicz L.....	6,086		Rast C.....	5,117		Sabourin K M.....	11,631	
Pearson A F.....	323		Rathbone B G.....	5,611		Sachs M.....	4,574	
Peck F A.....	7,601		Rathbone G C.....	35,177	5,401	Sadler C W.....	27,441	1,085
Peddlesden B D.....	27,395		Rathbone P V.....	34,506	1,323	Sage D A.....	485	
Peden C C.....	23,749	5,019	Ratzlaff S H.....	1,927		Sakamoto D T.....	8,553	
Pedersen W D.....	572		Rauk K J.....	1,309		Sakowski A.....	8,269	
Peckles J A.....	41,024	1,502	Ray K G.....	4,287		Saliken D D.....	2,056	
Pei N.....	18,613		Reed E W.....	15,587		Salmon C H.....	34,105	1,036
Pelletier J G.....	24,311		Reid D.....	1,184		Sam B.....	21,118	
Penner A N.....	45,530	4,138	Reilly R M.....	10,833		Samitski M C.....	22,121	
Penner J A.....	25,239		Reimer K B.....	5,840		Sampson E.....	4,675	
Penner A E.....	5,117		Reimer R B.....	8,108		Sampson T E M.....	7,452	
Pentland J E.....	22,161		Reimer W J.....	1,807	172	Samsom K S.....	3,439	
Pepper I C.....	22,014	380	Reimer W J.....	1,978		Sandberg P A.....	5,167	
Percy J L.....	20,267		Reinfelder N M.....	19,117	178	Sanderson A.....	45,460	2,941
Perruch J E.....	28,719	1,738	Reinhold H S.....	6,517		Sather M.....	18,646	4,561
Perry W E.....	10,585		Rempel P J.....	1,152		Sauder P L.....	5,583	
Pesut B P.....	1,079		Rhoades G A.....	48,366	2,249	Savard R W.....	12,079	
Peters A.....	20,177	345	Rhode B.....	5,345		Sawatsky D J.....	28,295	
Peters E O.....	5,560		Rice M B.....	5,549		Sawchuk D P.....	27,182	
Peters J M.....	1,210		Rice W L.....	11,828		Saxon M A.....	24,643	
Peters K.....	8,280		Rich G E.....	6,824		Scarnell R A.....	6,144	
Peters N.....	3,375		Richards D D.....	10,185	65	Schacke S.....	28,819	288
Peters R J.....	14,081		Richardson W L.....	22,020		Schaefer W C.....	7,415	
Peters V.....	10,215		Richens W.....	6,163		Schafer C.....	9,030	
Petersen C B.....	3,436		Riddell D D.....	2,297		Schafer E W.....	4,756	1,386
Petersen D E.....	23,001	637	Ridley W.....	35,363	42	Scheer R D.....	25,063	
Petersen S K.....	15,450		Rieger L S.....	10,370		Scherly E W.....	20,772	
Petersen E.....	26,200		Rimmer N T.....	3,654		Schle D P.....	4,315	
Petersen R E.....	26,287	7	Rimmer N T.....	3,654		Schleiss M.....	3,103	
Petersen V M.....	9,295		Ring J D.....	30,286	3,161	Schlitt D E.....	16,845	
Pethick R C.....	10,734		Risby S.....	27,748	1,482	Schmid G P.....	12,784	
Petrovski W.....	6,376		Ritchie L J.....	27,428		Schmid P G.....	1,896	
Pfeifer M.....	18,459		Ritchie R S.....	36,812		Schmidt H W.....	25,334	1,736
Phelps L.....	5,050		Rizun W S.....	7,039		Schneider D.....	2,467	
Phillips A E.....	18,297	1,573	Robbins A.....	8,151	677	Scholens A.....	22,072	
Phillips M.....	14,463		Robbins A.....	2,436	288	Schoonbeek J.....	18,515	
Philp E B.....	19,343		Robbins R L.....	24,491		Schoor J E.....	17,947	
Piccin R M.....	10,176		Roberge M.....	7,215		Schoor J E.....	27,742	
Piccin R M.....	4,432		Roberts B E.....	20,734		Scott C M.....	28,047	415
Pickard T W.....	17,782		Roberts D G.....	25,300	150	Scott G M.....	32,356	1,211
Pickell N J.....	9,741		Roberts D L.....	5,356		Scott R J.....	6,820	
Picoway L.....	18,313	251	Roberts E E.....	6,296		Scott R M.....	5,285	
Pighin P S.....	23,193	35	Roberts G A.....	45,730	2,903	Scott T R.....	3,710	
Pike D D J.....	18,012		Roberts M B.....	24,757		Sears C.....	7,323	
Pilon E H.....	21,522	861	Roberts R H.....	45,768	4,824	Seaton K.....	6,457	
Pinder-Moss J H.....			Robertson J M M.....	23,141		Seaton R.....	6,670	7
			Robertson P J.....	6,412		See A R.....	12,812	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Seeley J R	29,309		Staepli R	32,643	1,080	Tierman S E	18,206	416
Selfee D M	22,312	325	Stallnecht D	9,951		Tierney R	25,668	638
Selby S	3,035		Stanforth E K	8,358		Timmins J M	6,286	
Selinger P J	18,274	137	Starkey R W	27,113		Tipton J M	25,103	
Seminuk B A	3,251		Stathers M R	6,972		Todd N	7,045	
Semler D W	28,271		Steele B J	22,922		Tolmie G E	3,513	
Serratore G J	3,896		Steinhauer D	7,988		Tomlinson N L	18,297	
Sevenson C M	5,613	879	Steinkopf L M	10,850		Tonge M E	17,993	
Seymour B J	8,475		Steinwandt W	5,042		Toop R W	10,205	
Shannon M	13,035	81	Stenning B A	35,546	444	Toop R W	862	
Shannon M	2,690		Stephen D A	21,197	177	Topham R A	8,199	
Sharkey M D	4,177		Stephenson J R	32,356	437	Tory W	8,752	
Sharkey N E	3,144		Stetski W L	32,456	2,012	Totten G L	18,305	
Sharkey S G	37,804	2,041	Stevens D	20,634	843	Touchet D P	28,074	
Sharp C A	25,650		Stevens D J	22,719		Towle M E	17,233	
Sharpe K L	10,522		Stevens K W	21,295	1,045	Townsend D A	20,997	153
Sharpe R A	20,387		Stevenson B A	19,046		Townsend J	1,607	
Sharpe V A	22,860		Stevenson B M	8,773	317	Trachuk G	55,572	5,131
Shave K M	11,735		Stewart D S	19,538		Tracy D L	10,177	
Shaw B	28,465	1,419	Stewart I I	7,473		Trenholm M G	35,150	1,225
Shaw D A	45,038		Stewart I J	10,168		Trent C D	5,497	
Shaw D J	8,104		Stewart K R	27,187	1,565	Trepus P	3,898	
Shaw S	6,518		Stewart L L	12,298	859	Trickett D B	9,258	
Shaw W C	26,021		Stirling D	27,212	121	Trotman R	6,090	
Shayler S	22,158		Stobie P W	34,885	1,144	Tucker J H	1,843	
Shea R	8,114		Stockburger M	569		Tuey A L	13,493	
Sheffield R L	13,184		Stoddart T K	73		Tuey L A	9,749	
Sheldon J A	10,100		Stokes T	5,028		Tuggle K	5,338	
Shelongsky T L	5,233		Storey W R	27,156		Tumoch C E	7,520	
Shenkenfelder R L	9,133		Strachan S E	5,846		Tupper P J	27,774	20
Shenstone S	5,749		Stratford D R	15,479		Turcotte C J	5,600	
Shepard C G	254		Street F E	12,813	88	Turgeon L	1,873	
Sherron D B	6,532		Street S R	10,875	31	Turner J	6,809	
Shervin R B	21,262	476	Stringfellow F W	10,880		Turner J V	43,221	2,207
Shields J B	18,432		Stringfellow F W	40		Turner K W	4,072	
Shields W L	29,583	365	Strobel L J	28,979	96	Turner M E	21,177	
Shoniker M	6,774		Stroud B L	28,402	1,684	Turner M H	44,694	3,336
Shore M D	4,120		Stuckenberg R W	23,627		Turkeltaub H F	2,875	
Shuttleworth N G	11,645		Such J L	6,204		Tusar P	23,600	
Siemens P	12,545		Sullivan S A	19,408		Tuson J	18,204	
Siems M J	6,123		Sullivan S K	17,784	73	Umpheire W L	48,854	5,511
Sills G M	33,136	1,039	Sunter B J	6,668		Underdahl L C	5,331	
Simm R A	3,131		Sutherland A G	26,069		Underhill J E	5,891	
Simmons D M	5,221		Sutill K J	29,313		Uphill G T	22,014	4,137
Simmons D L	9,668		Sweeney M L D	6,289		Upton L J	24,261	891
Simmons J L	4,158		Swift K J	17,840	219	Ure K J	22,797	
Simmons R K	24,402	865	Symons J H	12,899		Urquhart C J	7,478	
Simons L	17,207		Syria S M	21,024		Vachereuse J L	2,085	
Simonsen R	20,758		Syroschko L M J	18,522		Van Alstine D A	22,816	125
Simpson A V	14,092	592	Sziklai L	28,003		Van Alstine T E	7,249	677
Simpson C L	2,754		Tait D G	6,915		Van Horne G P	1,035	
Simpson E F	6,783		Talbot P R	5,996	653	Van Horne G P	15,756	
Simpson H J	5,923		Tanner B R L	8,660		Van Leusden P J	5,028	
Simpson M	18,897		Tasse C M	17,263		Van Schouwen J E	10,813	
Simpson M L	5,753		Tassie J	4,462		Van Velzen W	24,003	76
Simpson T A	842		Taylor A D	3,345		Van Der Horst W D	32,958	1,587
Simpson W C	18,866	738	Taylor A L	18,304		Vandeil W	7,918	
Sinclair D E	11,771	332	Taylor B E	21,987	536	Vanderham M M	6,526	
Sinclair E G	28,250	708	Taylor C L	5,167		Vanderjagt S P	12,530	
Sinclair R E	7,275		Taylor J	5,265		Vandewetering S	3,921	62
Sinclair T K	3,646		Taylor L M	6,529		Velay C J	59,664	7,078
Sinopoli D	5,084		Taylor P F	7,263		Velay R C	7,228	
Sisson A E	5,744		Taylor R E	37,330	552	Vereshagen P A	24,951	
Skene M J	24,276		Taylor T	6,452		Verhagen R A	22,843	
Skinner E A	12,028	3,132	Taylor T O	7,441	200	Verschuere J G	24,465	
Skinner J A	9,099		Taylor W	2,594		Vincent V R	22,815	
Skipsy N M	7,325		Teichroeb V K	9,528	243	Vinoski H A	6,381	
Sky K	7,795	336	Telford V N	3,022	381	Vogt F H	19,923	50
Skoler L G	25,850		Teppena G	4,931	289	Vogt L W	20,195	921
Smaill G E	31,342	4,745	Terrace L M	1,652		Vollmeier T	17,783	
Smardon R	19,557		Terrico A J	17,611		Volquardsen R	18,522	
Smith D J	32,279	4,131	Terry P M	19,040	336	Vyvyan M J	9,565	50
Smith D L	19,477		Tetachuk K A	10,118		Wade D	5,715	
Smith G	3,423		Therault J E	9,830		Wagar Y	17,765	
Smith J B	6,335		Thibault G I	6,677		Wainwright M D	10,179	
Smith J E	11,922		Thomas C H	46,981	519	Wakely P J	20,072	
Smith M E	1,596	154	Thomas I	18,689		Walker D	5,682	
Smith M N	8,290		Thomas N J	7,512		Walker D J	2,623	
Smith M W	22,182		Thomas R A	8,854		Walker J C	2,064	
Smith R A	3,152		Thorne D A	7,438		Walker M	71	
Smith R C	6,625		Thompson D	39,467	3,316	Walker S G	24,772	4,245
Smith S D H	8,310		Thompson E E	26,291		Wall A	4,052	
Smook B	1,119		Thompson E W	5,030		Wallace J	88	
Smyth M E	4,067		Thompson G A	2,889		Wallard J G	24,345	
Smythe I M	20,659	628	Thompson G J	1,220		Walowina T L	5,171	
Solomonson E S	7,850		Thompson H I	15,355		Walper G A	9,423	
Sorken L C	44,403	417	Thompson J	45,611	5,704	Walper G A	325	
Soule R D	34,425	7,607	Thompson M M	6,505		Walter E	4,615	
Southward J A	5,267		Thompson R G	4,847		Walter J B L	27,827	1,318
Sowa C J	6,707	68	Thoms S C	7,986		Walters P D	19,131	352
Spaer E E	22,864		Thomson D K	9,207		Ward B J	19,992	
Spencer T L	667		Thomson G N	24,774		Ward D A	28,680	
Spouler L J	28,203		Thomson P D	6,496		Ward L M	17,528	
Sprengels S E	9,510		Threlfall J W	11,452		Wareing E J	7,237	
Spring W M	32,147		Thrift G R	8,703		Warkentin B M	11,458	
Spring V G	26,423	551	Thulin L A	20,152		Warkentin B M	1,962	
Squires K	3,505		Thyer D J	5,670		Warlow B L	6,210	

MINISTRY OF LANDS, PARKS AND HOUSING—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Warner L M	37,265	2,256	Wiebe J D	6,830		Woodruff M J	13,628	
Warrington L E	16,360		Wight D J E	8,235		Woods C	17,183	
Watts C	15,836		Wigmore J F	20,467		Wooldridge W L	10,263	
Weaver J C	1,664	222	Wikenheiser R J	24,544	732	Wooldridge W L	287	
Webber H A	22,411		Wild V	19,071	25	World C	5,754	
Webber R A	35,115	1,354	Wile C A	10,857		Wright D S	6,535	
Weger E	41,043	1,597	Wilk G J	17,825		Wright K	33,798	
Weir J H	26,857	1,029	Willgress J W	26,634	14	Wutzke J M	10,855	
Wells J E	1,555		Williams B J	24,334		Yearsley J H	7,256	350
Wendell O	6,277		Williams G F	24,748		Yee M J	16,387	251
Wesley D L	16,873		Williams J K	20,065		Yelovatz M	17,838	
West H M	24,475		Williams T	1,144		Yole C Q	6,610	
West L D E	18,372		Williamson L N	18,200		Youde V W	15,466	
West R A	25,393	661	Willis L R	30,110	509	Youns J K	35,095	1,027
Westcott R G	8,560		Willmore M	15,665		Young A J	6,821	
Westlund M J	3,565		Wilson A B	19,233	155	Young C F	6,207	
Wevers G	5,030		Wilson C G	10,080		Young D J	6,057	
Wheadon L M	18,488		Wilson C G	1,732		Young M C	32,213	3,488
Wheeler A E	13,426		Wilson G H	99,834	1,030	Zadak D	52,059	5,373
Wheeler M K C	8,653		Wilson G S	22,141		Zaitsoff C J	7,123	
Wheeler R O	8,845		Wilson J L	1,210		Zaitsoff G	830	
Whetler R R	21,190	8,517	Wilson J R	1,115		Zanatta B	26,988	
Whitaker J	8,472		Wilson R F J	32,791	132	Zaplotinsky J A	19,425	
White C D	4,763		Wilson V A	6,295		Zawada K	5,294	
White D J	9,103		Wilson W R	24,939		Zawyrucha J A	5,486	
White D W	22,812	593	Wing B J	20,018	416	Zimmer K A	24,234	696
White E L	24,231	270	Wishlow D A	6,240		Zinkan G J	8,873	
White E L	18,319	7	Wolfe K	6,448		Zirnhelt H J	1,711	
White G R	16,363		Wong V F G	18,313		Zirul D L	35,798	1,760
White G R	5,521		Woo J	5,863	296	Zornes W	7,745	
White L	5,291	128	Wood A	7,739		Zuhlke B G	3,133	
White M C M	17,792		Wood C T	24,192		Zurosky K N	28,653	336
Whitehead K D	14,540		Wood N	9,919		Transfers, other ministries	109,151	(47,760)
Whiteley B A	8,504		Wood N	277		Automobile and other unallo-		
Whitfield P R	37,098	4,825	Wood S C	3,218	895	cated ministerial travelling		
Whiting D G	26,788	406	Woodhams D E	8,158		listed in the Schedule of		
Whittaker S D	16,645		Woodhouse W R	21,390		Payments		362,939
Whittingham M E	17,898		Woodland H J	18,946				
Wideman J	5,746		Woodruff M J	1,236		Totals	33,502,363	1,094,102
Wiebe G	15,743							

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF MUNICIPAL AFFAIRS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Ritchie Hon W S			Henderson L M	17,789		Robertson J S	32,259	902
Minister	26,505	10,046	Hendrika S M	24,466		Robinson M I	17,773	
Heinrich Hon J			Hinton M	5,643	545	Roe M B	17,489	
Minister	4,778	1,323	Hodge L V	19,156		Rounds R	32,743	567
Taylor J P			Holding C L	17,729		Roy C R	18,114	
Deputy Minister	65,097	8,335	Holmes E G	18,299		Saby C L	18,299	
Addison R K	36,493	1,072	Horton F M	22,178		Sage D A	17,428	
Archibald G C	8,706		James S J	7,385	734	Santarossa E M	18,276	
Ballard W E	28,696		Jawanda B S	40,193	1,907	Scott M K	6,599	
Bedford W C	49,503	2,380	Karlson E H	53,880	3,751	Seminiuk L J	38,171	1,302
Blake D F J	26,120		Kidd R J	1,497		Sevenson C M	7,887	
Breilard R O	3,294		Langdon P	21,775	972	Seyssner S	14,971	
Brett I A	20,006		Larter W J	31,250		Shillington V J	3,417	
Cadwallader K A	19,993		Lechelt C	15,425		Simpson G E	18,299	
Callan J G	48,050	4,838	Lee M	26,843	222	Sinden B M	16,149	
Cameron M J	4,072		Lee R M	29,255		Skinner R C	19,275	
Carroll L M P	24,981		Levesque E R	34,941	630	Smith W J	31,791	942
Chambers B	34,494	365	Luchin L V	36,528	648	Stallard G V	32,214	74
Christie G D	15,923		MacDonald J H	33,642	289	Stephens J	29,490	4,029
Clarke A R	33,436	1,321	MacKay E C	11,538		Strugnell M	18,299	
Clarkson H L	30,630	1,559	MacLeod K J	51,176	3,145	Sutherland D G	20,058	
Clay S L	15,111		MacTaggart A A	47,700	2,856	Swallow D A	43,117	2,242
Coates C	15,610	31	MacTeghuk T	36,528	1,195	Tabor B R	26,248	
Conway D	28,722		March V	6,319		Tamblin A J	33,436	863
Cook G V	28,534		McCrimmon N A	34,258	987	Tassie W J	38,961	296
Crossett F E	20,024		McDannold G L	17,489		Taylor A W	22,178	
Cubbon R T	33,499		McDonald D S	31,675	340	Thiel C I	18,279	265
Cull E	39,655	1,316	McDonald J C D	31,857	1,046	Thomas M E	33,671	3,423
Curne A D K	2,791		McKellar R	29,829	2,045	Thomas P	19,783	687
Currie J C	48,050	2,111	Meeres J B	24,263		Thompson F J	37,916	1,183
Dhillon B	26,856		Message W G	15,137		Tonn G R	37,238	1,030
Emmett W E	31,675	573	Moore J	30,738	79	Topham H G	51,848	2,307
Eurchuk W J	31,021	404	Moore T F	62,827	2,494	Van Gylswyk D H	17,881	
Fattore G	19,156		Morris D W	36,715	527	Vanderboor B	26,616	
Ferguson A O	33,436	3,637	Munro-Townsend T A	16,123		Walisser B E	38,553	
Fumale M J	37,815	3,182	Murali D E	30,243	5,937	Whelan G E	52,125	838
Ghosh R K	32,339		Norman J S	10,901		White E	12,162	
Gibson C H	34,439		Olsen A C	5,766		Wilson L A	16,367	457
Gibson J L	25,096		Osborne A	30,412	2,259	Wong B	18,067	
Goldie N D	31,021		Ostergaard P	31,138	746	Woodward C H L	65,097	10,850
Gray H M	21,165	5,124	Ovamin T K	27,391	1,395	Transfers, other ministries	4,630	
Green B	24,263		Paget G D	38,003	432	Automobile and other unallo-		
Halbert C J	26,338		Peebles L A	19,831		cated ministerial travelling		
Hailey C A	18,048	3,875	Pescod S E	18,390		listed in the Schedule of Pay-		
Harkness G C	61,596	3,798	Pickard E B	22,933	1,167	ments		30,289
Hawksworth C D	39,655	2,071	Quin A L	36,528	5,662			
Heayn B	36,492	3,106	Roberts A H	46,891	645	Totals	3,546,951	165,668

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Chabot Hon J R			Barton J A	33,377		Browne C A	23,927	
Minister	31,283	18,638	Bashford I	21,105	391	Browning E K	12,647	1,238
Plecas R S			Bastian B A	21,541	1,747	Browncombe M	22,106	306
Deputy Minister	21,330	3,785	Bateman M	20,239	70	Brownsey G R	36,535	4,017
Spector, Dr. N.			Bates E J	17,851		Bruce F	28,153	199
Deputy Minister	41,780	8,882	Batey I P	41,046	1,574	Bruce V M	26,918	
Aalten M E	8,334	43	Battison C A	22,924		Brum R J	29,092	
Abbott B T	17,416		Battle D G	1,058		Brunsdon R B	48,670	6,356
Abbott D N	35,058	661	Bawtinheimer M A	35,283	2,261	Bryan T P	5,472	
Aberdeen S R M	26,020	4,828	Beattie J	5,830		Buchanan J H	28,592	45
Abrahamson D O	27,830	3,081	Beaudry L P	1,406		Buchanan S	283	
Acheson S	25,303	2,829	Beaue G	7,112		Buckley S C	18,222	
Ackinlose W	17,883	272	Beaulieu E D	484		Bujold B R C	1,750	
Ackles T H	10,235		Beaumont A E	8,516		Bulmer L J	42,352	1,011
Adamek A	984		Beaumont H R S	3,900	346	Burch P E	19,625	
Adams B D	5,542	17	Beazley R J	34,240	1,235	Burch R D	41,389	
Adams G H	20,042		Beckley H W	2,019	136	Bureyko E C	18,005	
Adams J D	32,395	827	Bedwell S F	18,231	555	Burgess S M	28,749	72
Adams P L	1,759		Beech G M	20,270		Burke L P	29,157	
Adams R L	32,484		Beer G	957		Burrows R H	22,123	
Adams S	17,502		Beimen D	24,704	209	Butt S J	37,633	13,850
Addison W J	905		Beischer S D	17,789		Byers B M	28,047	193
Adelman B	21,058	1,020	Bell L	16,313		Byers R A	26,425	39
Ades A G	38,645	476	Bell M K	21,025		Cadger P	36,453	286
Aiken E T	20,007		Bell S C	18,299		Cady D L	2,381	
Aikins A	437		Bell S M	1,347		Cahill T K	61	
Aldridge G E	19,548	619	Belter L V	1,882	9	Cahoon W F	22,158	489
Aleksenko N	20,979		Benn C	4,610		Cairns J G	2,756	
Alexa P A E	716		Bennett B	3,223		Calancie L J	7,125	5,459
Alexander B M	20,221		Bennett G B	20,700		Caldwell W J	1,829	
Alexander P E	32,918	2,707	Bennett J M	28,646		Caldwell R J	20,415	
Allan J W	2,198	127	Berger K A	4,438		Caldwell R M	38,645	
Allen G	26,203	235	Berry D	570		Calve P E	32,687	
Allingham B J	2,757	32	Besler L M	4,464		Calvin L	3,543	
Allsup A	19,582		Beyer C	19,087		Cameron A M	24,005	669
Allwood J	24,141		Bielinski R M	1,404		Cameron G E E	28,988	6,048
Almas S	18,299		Bigelow K G	5,664		Cameron H E	2,288	
Almaraz J C	1,046		Bigwood R L	17,789		Cameron S	15,588	
Amo C	17,757		Biller L M	3,690		Campbell A B	4,350	164
Amo J F	18,929	70	Billings M L	19,138		Campbell C K	50,296	8,234
Amos S A L	1,581		Bingley L M	58		Campbell H M	430	
Anderson E	14,965	32	Birrig R L	451		Campbell I L	869	
Anderson J	3,372		Bishop W E	21,996		Campbell R W	33,499	895
Anderson J W	31,050	1,829	Bjarnson D J	8,430		Campbell S	19,491	452
Anderson L E	1,634	58	Bjornstrom O I	1,710		Campbell S L	6,198	
Anderson R K	4,404		Blackmon E M	6,925		Campbell T L	11,615	
Anderson S	834	129	Blain M V	4,390		Cannings R A	35,069	1,958
Andrews C M	141		Blasieckie H L	939		Carbert W J	14,679	
Andrews I A	5,682		Bleasdale G C	1,342	17	Cardin J A	16,309	
Angrignon M J	18,586		Bligh K L	8,223		Cardin R V M	28,687	
Antiphon P E	5,539		Bloomfield S E	6,717		Careless V A S	18,795	
Antrobus A	45,539	10,222	Blunt W R	30,237		Carlsen P J	8,435	
Antwis L G	17,902		Board J J	839	223	Carlsen V L	31,678	
Apland B C	30,136	3,582	Boates S	22,600		Carlton S E	11,954	
Archibald B	11,617		Boechler B	4,734		Carmichael K M	26,837	2,557
Archibald J B	35,425	654	Boese D	19,546		Carmichael M E	299	105
Arens M	83		Bohnet D A	10,745		Carmichael W J	28,662	
Armstrong D	929		Bolton C V	26,840	4,006	Carnell J	942	
Arney E A	18,276		Bontrom G M	6,450		Carney G	1,259	
Arnot E V	18,929		Born R L	768		Carroll M E	25,525	2,029
Arthur V L	768		Bostock M J	134		Cash B	21,450	
Asanie H N	2,130		Bouchard S M	3,836		Cass I W	18,569	
Atchison J E	16,884		Bouma T A P	19,165	963	Cassidy S C	23,012	1,502
Atkins L M	11,345		Bourque L D	990		Cassidy W J	21,058	
Atkinson D K	24,388		Bovey J	45,656	1,147	Castle G	28,618	
Atkinson W C	32,630		Bowen W F	27,824		Caswell D M	10,590	
Auchterlone M	4,321		Bowers V F	1,632		Ceska A	28,824	768
Audet L	1,392		Boyer E M	1,579		Chaban E M	20,730	
Austin C	1,293		Boyko P W	21,960	66	Challenger R J	481	
Austin K M	747		Bradach C	18,222		Chamberlin D R	32,359	
Austring L P	422		Bradfield L	27,695	561	Champ E M	1,149	
Ayers D	1,109		Brady A	38,809		Chapelsky G D	16,132	
Bachop W B	2,076		Bramhill K R	16,352		Charlton A S	43,789	2,612
Bacon A A	34,849		Brand A M	51,439	1,148	Chartrand S	1,170	
Bady B L	19,959	354	Brand W R	23,697	432	Chauvin D A	30,839	
Bagot J M	883		Brayshaw T C	32,329	1,028	Chazottes M L	51,442	432
Baier G K	28,393		Brennan W P	22,259		Chechik M A	24,494	194
Bailey D L	14,188		Bricker G D	26,981		Cheremko M M	3,944	
Bailey J R	1,855		Bricker M J	20,752		Chevelade C	29,102	2,173
Baines W R	3,535		Bridge K A	27,979		Childley J C	8,161	
Baker G A J	33,409	887	Briere C A	1,409		Chow F J	550	
Baker R D	20,704	183	Briscoe T L	2,472		Chow P	15,958	
Baldassi K L	10,812		Bristow S D	8,866		Choy H	18,524	
Baldwin C A	2,696		Britt H K	49,925	506	Chrabaszcz P G	16,859	
Baldwin C V	1,162		Broadland T R	37,264	1,251	Christensen L M	2,068	
Baldwin J C	491		Brock M	23,134	240	Christiansen D E	6,772	
Baliko A	3,424		Brolly R P	11,823	5,529	Christiansen M	363	
Ball R M R	1,128		Brookes J C A	22,772		Christianson C A	23,541	76
Bamford G S	28,839		Brooks R	1,836		Christie T L	58	
Bamford D M	11,107		Brothers W C	20,864		Chulka S A	14,067	
Barkley W D	53,603	1,082	Brougham W C	28,916		Churchill B E	37,548	2,627
Barnard B E	46,052	390	Brownman L J	21,518		Cinq-Mars D M	1,356	
Barnes A M	33		Brown A S	7,912		Clark B	19,553	
Barnes C	17,818		Brown B	19,659		Clark B	20,939	240
Barrett S E	1,267		Brown C S	295		Clark K A	351	
Barry J A	1,154		Brown D V	20,212		Clarke E A	12,529	
Barry P J	16,995		Brown S	18,175	1,251			

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Clarke L A.....	1,211	Der R.....	412	Finnigan D H.....	3,383
Clarkson M.....	17,618	Desorcy A.....	1,127	Fischer J M.....	2,829
Clavier J J.....	7,626	Dhamani P B M.....	19,049	Fisher B L.....	718
Claxton B.....	16,619	Dibley N A.....	16,908	Planagan P.....	22,075
Claxton C G.....	3,146	Dibnah L B.....	25,699	Fleiger C L.....	1,179
Clement G S.....	510	Dickason P A.....	957	Florian M L E.....	23,712
Clements-Currier J.....	15,822	Dickens D.....	6,670	Foerster H D.....	18,729
Coates I R.....	34,484	Dickson J H.....	31,426	Folkema L.....	2,770
Coccola C M.....	17,825	Diemer H L.....	33,079	Fonseca C.....	6,751
Cochran M A L.....	2,398	Dillabaugh J K.....	17,770	Forrester B.....	27,208
Coey J R.....	32,481	Dillon B.....	14,258	Foster G J.....	21,433
Coey W S.....	18,029	Dizon E.....	8,408	Foster J C.....	3,218
Colgate C F.....	15,543	Dobbie I S H.....	18,291	Foster J G.....	20,981
Collett S G.....	6,891	Dohie G.....	38,250	Foster N L.....	7,249
Collicott L.....	29,539	Docuto D S.....	21,450	Fowles B J.....	18,284
Collier W A.....	1,385	Dodd E W.....	11,139	Fraser D A.....	908
Collier W A.....	20,793	Dodd K L.....	20,139	Fraser D J.....	971
Condorashoff N I.....	23,697	Dohan G G.....	29,522	Fraser I G.....	45,803
Coney L D.....	2,325	Doliwa E.....	4,623	Fraser M L.....	13,690
Conlin H N.....	1,208	Dom R.....	33,960	Frederick E N.....	22,833
Connelly J M.....	16,619	Dorati M E.....	6,936	Freer L G.....	1,649
Cook J W.....	68,849	Douglas L A.....	16,891	French F K.....	27,588
Cook M E.....	22,718	Douglas R A.....	3,553	Frey L B.....	50
Cook W.....	16,479	Douglas R J.....	2,397	Frey P R.....	38,711
Cooke M B.....	24,602	Dove M L.....	1,108	Friesen D E.....	12,827
Cooper J M.....	22,255	Dove M L.....	16,667	Friesen I.....	25,190
Corbetta F P.....	1,091	Doney D.....	26,387	Fritz H.....	16,625
Corbett B.....	23,330	Dryden C M.....	893	Fulthorp H.....	27,714
Corley-Smith P.....	28,602	Dryden E.....	755	Gaffney T W.....	29,334
Cormack L J.....	38,408	Dryden E.....	8,360	Gainor M.....	547
Cornier R W.....	32,601	Duckitt J.....	17,716	Gale S O.....	21,610
Cornish G A.....	24,170	Dumfries G.....	1,163	Gall D W.....	29,560
Cosgrove W J.....	25,702	Dunne P A.....	23,571	Gallagher D T.....	35,069
Cote G A.....	6,785	Duncan S C.....	16,070	Gallant L G.....	1,048
Courtemanche C R.....	29,838	Dunn D.....	8,940	Gallinger P E.....	672
Courtenay J E.....	4,037	Duplessis E R.....	779	Garcia F E.....	15,610
Coutts B G.....	1,108	Durand R I.....	18,299	Garden H M.....	17,201
Coutts B G.....	16,680	Dwyer P J.....	23,090	Garden R.....	26,920
Cox B.....	19,831	Dyck L A.....	15,054	Gaughan M A.....	7,342
Cox K A.....	21,182	Dye P.....	1,140	Geddes G.....	32,088
Cox L D.....	18,703	Dye P.....	17,147	Geddes R J.....	19,920
Craddock C M.....	1,812	Dyer A E.....	14,405	Gee M.....	33,862
Craddock J P.....	19,810	Eaton W.....	21,496	George D M.....	10,835
Craig G S.....	40,380	Eby P J.....	18,298	Gibb E M.....	18,331
Craig K L.....	18,173	Edgington M J.....	17,700	Gibbs R E.....	27,597
Crawford K E.....	1,970	Edmonds P L.....	841	Gibbs W.....	26,050
Crawley D E.....	23,919	Edwards D L E.....	27,315	Gibson K S.....	22,364
Creasser E G.....	1,032	Edwards J R.....	30,743	Gies T.....	1,455
Creber V.....	5,042	Edwards R Y.....	52,718	Gill D.....	661
Creegan J P.....	1,619	Efrat B S.....	35,337	Gill J M.....	19,548
Creighton F A.....	20,024	Egan S.....	17,729	Gillet R P H.....	42,892
Cresswell E J.....	14,256	Elford L W.....	29,684	Gilmore R W.....	19,979
Crofts C E.....	18,299	Elliot D C.....	7,289	Girard J E.....	21,113
Crook J.....	29,186	Elliot C A.....	20,030	Glaze B E.....	1,894
Crossley E J.....	22,897	Elliott J.....	5,290	Glover W H.....	21,493
Croy T A.....	10,783	Elliott N J.....	1,053	Godfrey C.....	18,945
Cruse E D.....	18,696	Emmerson S.....	7,192	Godfrey T J.....	19,124
Cunningham D J.....	19,455	Emperingham R A.....	37,942	Goldberg H M.....	54,025
Cunningham G E.....	19,943	Empey R I.....	6,007	Gomes R E.....	22,009
Curren G.....	19,120	Epp H.....	5,481	Goodridge E M.....	241
Curnie D.....	24,625	Epp J E.....	1,010	Goodwin C J.....	25,861
Curnie D J.....	31,493	Epp P.....	19,658	Gordon J I.....	3,551
Curtis R W.....	36,940	Ernst C B.....	28,572	Gordon J M.....	28,387
Cuthbert T F.....	51,651	Erling J.....	1,321	Gould K E.....	20,730
Cuthbertson S A.....	41,851	Erling K E.....	17,856	Goulet H M.....	5,413
Cutler M.....	16,631	Esslemont J S.....	21,662	Goy R W.....	24,545
Dakin M E.....	9,073	Evans A L.....	26,797	Graham-Bell M.....	29,390
Dakin T.....	717	Evans G M.....	28,598	Graham L.....	8,260
Dalman K G.....	17,834	Evans L E M.....	18,591	Graham R K.....	1,318
Dalman S J.....	16,625	Evans N.....	31,332	Grant A M.....	363
Dalziel E J.....	1,184	Evers J M.....	23,357	Grant C L.....	627
Daniels B J.....	1,114	Eversole L J.....	24,222	Grant H L.....	1,583
Daniels D J.....	18,107	Ewen L C.....	5,720	Grant M E.....	35,069
Dardengo D.....	16,115	Facey G E.....	2,627	Grant R W.....	43,090
Dautzenberg A A.....	893	Fagan L G.....	42,203	Grant S E.....	827
Davies A D.....	38,271	Fairbairn S J.....	40,690	Grant L D.....	8,402
Davies D A.....	16,904	Fallis M L.....	724	Graves A D.....	24,087
Davies L.....	16,232	Farkas V.....	33,607	Graves L M.....	18,958
Davies L.....	16,842	Farrell J.....	40,162	Gray J H.....	1,058
Davies W M.....	631	Farrell J A.....	2,163	Gray W G.....	8,420
Davis F W.....	39,194	Fawthorpe A E.....	18,284	Graydon T W.....	30,828
Davis G D.....	17,928	Fawthorpe D E.....	29,225	Grayson M D.....	8,483
Davis I.....	10,508	Feka J D.....	29,429	Green B J.....	36,773
Davis N L.....	17,147	Felbauer M R.....	2,546	Green G D.....	23,284
Davison J R.....	28,590	Felsing J H.....	30,028	Green L J.....	1,639
Davison M.....	29,333	Fenton S G.....	296	Green R.....	19,611
Davison M H.....	72,940	Ferguson L L.....	1,267	Green R A.....	33,487
Dawson D A.....	12,576	Ferguson R P.....	10,723	Green S.....	1,323
De Gamage O J.....	2,241	Ferguson S J D.....	806	Green S A.....	20,817
De-Cicco P.....	19,818	Ferguson S K.....	3,181	Greene H J.....	28,667
Debeck B W.....	26,754	Fernie M A.....	1,259	Greening N.....	18,299
Delany T M.....	8,059	Fiddler S L.....	16,549	Greenlee J D.....	18,263
Delaronde J L.....	277	Field M.....	19,715	Greenree C L.....	673
Delozone K W H.....	21,296	Fielding G J H.....	22,514	Greenwood B M.....	3,751
Delozier L C.....	26,480	Fielding T G.....	53,088	Gregson M R.....	1,486
Denbigh C I.....	23,697	Filer J R.....	370	Grewal P P.....	8,723
Depever R G.....	1,422	Finlay W M J.....	55,660	Griffin J C.....	19,421

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Griffin R B	22,016	1,225	Hives T	27,027		Johnston M A	344	26
Griffin R E	35,181	1,748	Hix S C	22,496		Jolson A C	3,334	
Griffin W I	19,274		Hlatky E D	1,647		Jones B G	21,263	47
Griffith C M	28,868	418	Hlavac V	29,058		Jones P E	641	176
Griffith J E	13,875		Ho C	20,065		Jones S P	17,608	
Griffith M A	17,392	860	Hobson R W	22,471	914	Jones W D	5,924	
Griffiths P E	28,023		Hodgson J D	19,593		Jordens S E	22,001	
Grimes L E	19,153		Hoffman M	167		Josefowicz H	26,848	
Gross S A	19,309	81	Hogan C A M	30,863	367	Joseph C	26,791	1,064
Grove M C	24,326	328	Hogberg G	481		Joslin L A	17,743	
Gundry F H	32,550	666	Hollands G R	26,943	366	Jung J M	5,201	
Gurney B M	18,298		Holling F P	3,442		Kaiway B D	35,062	1,102
Haas R D	9,566		Hollington L H	5,902		Karman M T L	18,282	
Haddow A V	18,299		Holm D F	22,995	216	Karpuk V	8,037	
Hadley G	5,259	593	Holman D M	36,340	948	Karr D A	12,540	
Haeussler D	19,459	313	Holman P A	17,372		Kayne J E	1,531	
Hagen D	19,991	1,147	Holmes J F	16,708		Kazmiruk M M	22,691	251
Haggarty J C	32,707	1,344	Holtz F M	6,752	7	Keane H K	238	
Haggarty R B	9,891	193	Hood H G	9,539		Keddie G R	28,618	300
Haines T L	15,603		Hook E A	5,387		Keenan H S	19,468	
Haire R E	20,948		Hoover A L	32,368	724	Keenan R	17,689	
Hall A M	27,231	3,223	Hopp W L	15,944		Keenpece E I	20,173	921
Hall C J	16,236		Horan V E	7,254		Kehler E E	4,157	
Hall H E	3,580		Horn C L	7,876		Keith L M	32,855	1,220
Hall L E	46,137	6,727	Horn S	16,897		Kellett A C	6,098	
Hall L J	20,063		Horvath G	1,368		Kelly N M	17,989	
Hall V	6,866		Hosford H V	26,856		Kelly P A	18,293	
Hallam E J	18,895	1,112	Hough A R	3,498		Kelly P M	1,014	
Halderson A D C	21,007		Houghtaling Y E	17,840		Kelsey B W	58,735	3,893
Halliburton R L	51,703	6,320	Houghton S S	2,502		Kendel G M	6,329	368
Halsall D W	21,071		Houston E E	2,058		Kennedy B	23,697	1,133
Hamilton A D	32,349	1,157	Howard D W	8,270	23	Kennedy D J	18,299	
Hamilton D H	20,835	203	Howard M T	20,415		Kennedy G S	1,599	
Hamilton S R	17,543		Howard R	960		Kennes L M	21,996	
Hamilton W T	29,228		Howarth C L	201		Kenzie L D	1,044	44
Hamlet D J	32,446	1,425	Howe D T	16,606		Kerr A W	36,245	6,163
Hanbury D C	34,451		Howell M J	28,454		Kerr G H	46,744	4,221
Handley J M	17,254		Huband M J	17,247		Kerr S P	37,524	474
Hanna T E	19,457	20	Huber J C	4,771		Ketterer D J	936	
Hansen R E	16,748		Hughes G W	22,010	422	Khan S	5,497	
Hanson J	18,279		Hughes R L	13,854		Killeen J M	12,887	
Hanson K M	59,142	1,368	Hughes T A	19,154		Kilz E	1,409	
Hardisty W M	6,045		Hull D J	30,056	178	Kimmie D D	3,506	
Hardy R L	47,280	449	Humeston M A	2,775		King P R	20,347	
Harkness T P	38,103	933	Humphreys D A	819		King S E	21,159	
Haring C A	2,716		Hunt M	1,411		Kingham C	35	
Harper G B	28,793		Hunt R R	27,080		Kingston D P	225	
Harper L J	33,136		Huo W J	27,194	612	Kingston L D	663	918
Harris D N S	36,693	2,304	Husband K R	21,099		Kinicki-Owen J L	21,011	53
Harris L D	1,698		Huska B E	5,955	327	Kinnear G L	2,745	842
Harris R E	28,570		Hustler M	1,672	104	Kirby D I	20,847	
Harris V L	2,247		Hutchcroft D A	21,996		Kirby J	23,091	25
Harrison K D	1,347		Hutchinson R	2,523	39	Kirkman K R	6,597	752
Harry M A L	5,394		Imbeau C J	15,827		Kirsebom M M	1,714	
Hart E J	18,030		Inglis R I	28,143	1,257	Kish R	4,596	
Hartley M M	20,605		Inglis V J	1,343		Kissinger K T	389	
Hartman L J	225		Ingram T	18,015		Klank K M	7,895	
Hartnell H	4,567		Inman M M	18,276		Klassen G	8,366	
Harvey E	9,885		Ireland R R	1,356		Klatt B J	16,996	
Harvey R D	28,590		Irish R C	30,981		Klein B	20,105	
Hasell J A E	42,131	6,172	Irvine N J	37,759	647	Kleyn P	24,874	1,269
Hastings M E	36,569		Irvine R J	51,875	5,904	Klimchuk E L	224	
Hawes G W	24,403	172	Irvine S E	9,617	194	Kneffel P Z	22,835	
Hawkes N J L	22,415	98	Ivens L	16,635		Knote H	16,763	
Haworth C	25,300		Ivs L A	427		Knowlton R A	24,648	
Haworth K M	39,602	1,612	Jackson K E G C	38,197	893	Kolisnek L J	1,259	
Haydu E	2,113		Jackson L M	17,784		Konkle R W	37,181	1,131
Haydu J R	2,188	23	Jackson V	6,622		Kooistra B D	1,009	
Hayes G M	456		Jacob J W	30,847	1,275	Kool R	34,740	211
Hayes R L M	25,257		Jaeger C M	17,468		Koplowicz S J	575	389
Haynes J W	18,279		James A M	31,658		Kormansek B	16,236	
Heal D W	63,719	13,455	James L L	7,878	352	Korpela A E	5,403	
Hearsey K W	29,349		Jameson V G	26,881		Kostick B B	27,122	
Hebda R J	28,834	908	Jang Y H	1,378		Kovich L J	1,117	
Hebdon V	17,695		Jarvis N	5,992		Kramar C	4,161	
Heidiom D S	7,917	14	Jenkins D F	32,019	923	Krischer C R	16,224	
Heerspink R C	27,605		Jensen M A	10,626		Krowchuk S E	1,936	
Heimbach D	2,752		Jenson W	7,898		Krywiak S	11,659	
Hemming J E	23,006	312	Jer L B	20,230		Kubicek A K	11,143	
Hemphill D J	18,690	476	Jesshope B	26,551		Kubik E E K	1,492	
Henderson C	17,772		Jimmy L G	2,453		Kvamme G E	28,897	101
Henderson D M	1,386		Joanisse B A	18,662		Kyle A H	17,838	
Henderson W R	48,870	442	Joe J B	28,882	3,215	Lacey S E	17,610	
Hendry C	18,339		Joe N	19,150		Lacz Z M	2,000	
Hendry G A	19,864	155	Johnson B A	6,740		Lagash N	16,553	
Henley A A	33,151	360	Johnson B L	6,196		Lagman E B	1,120	
Henrickson I Y	1,262		Johnson C N	24,345		Lalonde D R	5,422	
Hepworth P I	24,086		Johnson D L	289		Lamb G A	22,073	
Herrington C W	27,408		Johnson G G	1,115		Lambert P	32,349	447
Hesketh R K	27,496	4,913	Johnson J T	27,737	959	Lamberton K M	2,257	
Hewitt C A	23,538	551	Johnson L A	20,464		Lamond M V	1,770	
Hickman K M	469		Johnson R W	1,052	1,239	Lamoureux R D	33,552	2,496
Hill G R	32,277	4,582	Johnson S L	2,655	304	Lang G J	15,385	
Hill P F	7,586		Johnson S L	18,526		Lang I K	15,135	
Hillman D J	23,237	1,412	Johnson S W	901	727	Lang S A	19,987	340
Hintz E H	29,236	582	Johnson T	17,612	51	Langford D L	18,537	56
Hives C L	6,952	311	Johnson C M	4,536		Lansdowne M C	23,925	556

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Larden S M	1,233		MacEachern J H	32,416		McKay A	30,418	
Larkin K A	16,663		MacFarlane S M	401		McKay R G	29,444	1,822
Larkin M A	2,775		MacInnes C	15,555		McKeachie C L	22,554	1,137
Latter K P	17,772		MacIsaac E C	1,332		McKenzie W L	1,268	
Lavery B A	1,620		MacKay C	3,096		McKinney R J	40,637	963
Lawlor C C	4,484		MacKay D A	4,711		McKinney T D	22,178	1,319
Lawson M	28,667		MacKay M T	8,271		McLean D	217	
Layne A	16,088	163	MacKenzie K	18,298		McLean J L	2,448	
Leach R G	22,146		MacKenzie N D	8,655		McLennan B A	20,101	
Leacock P J	17,448		MacKenzie R J	31,663	2,747	McLennan M M	2,443	
Leadley B	20,150		MacKie R	21,464		McLeod J K	41,679	6,670
Leadley M H	17,901		MacKin J D	1,255		McMillan K M	5,557	
Leblanc A B	32,763	2,063	MacKinnon D L	2,719		McMullen A C	19,068	9
Lebus O P	30,450		MacKinnon J M	31,922	3,303	McMurdo A	11,760	
Leduc E A	30,010	1,989	MacKintosh D	2,078	256	McMurdo J	31,735	418
Lee A Y	1,905		MacKiss P	1,960		McNally M C F	22,016	
Lee J	16,343		MacLaren S B	18,189	4	McNally B H	40,334	1,007
Lee J H	25,706	757	MacLaughlin M H	1,154		McPhillips M J	1,435	93
Lee J	31,064	8,839	MacLean S M	20,024		Meakes R T	33,516	
Lee L	17,719		MacLeod R G	1,389		Meisterman K C	5,444	
Legault R M	816		MacLeod R M	21,668		Mellings M	18,212	
Leigh E M	27,942	691	MacNair B R	9,508		Mercer D C	931	
Leigh N R	22,818		MacNair P L	35,385	3,594	Mercer S E	6,225	
Leigh R	1,956	335	MacNaughton L E	9,258		Metcalfe J E	28,853	
Leitch W R C	34,314	2,858	MacPherson R I	29,757		Metcalfe M	19,589	556
Leith M D C	3,669		Mader M A	17,911		Methot S M	1,248	
Lemon D	35,577	231	Madigan B	1,337		Michaud G	22,416	
Lennon R T	40,285	414	Magee A P	41,877	1,894	Michelsen C	17,649	
Lenz C E	295		Mahe R D	20,648	4	Middleton M E	6,582	256
Lenz E V	7,860		Maitlot F A	31,061	1,401	Middleton M E	3,736	
Leonard S M	14,649		Maitland R C J	389		Mignault J V	18,316	
Leong B J	768		Makosiej R A	2,509		Mikasko D D	41,224	4,478
Leong Y L	25,823		Malkewich L A	3,181		Mikasko J	5,718	
Lesosky J L	9,564	28	Maloon W D	31,262		Millar R	19,614	61
Lesosky V H	8,315		Mang F J	29,312		Miller B O	2,037	
Leung C	21,092	1,586	Manhas J K	4,479		Miller B O	287	
Leung P S C	45,691	8,204	Mann S	17,171		Miller E H	33,001	780
Levesque T M	30,945		Manning S	10,856	39	Miller F D	25,584	266
Levesque T E	7,611		Mar B	474		Miller S M	480	
Levine R D	28,893		Marion G E	9,162	618	Mills C A	28,176	287
Levitt M	5,439		Mark B	17,785		Milne W	21,318	
Lewis G C	27,353		Marrion M A	39,566	3,221	Milner D	19,757	173
Lewis S J	409	405	Marshall J M	17,775		Minckler V	25,022	1,081
Lewis Z H	28,492		Marshall M L	1,383		Mintak J M	16,235	
Leyland M M	20,417		Marshall M M	18,373		Miskiman S	21,327	
Liberty J B	110	253	Marthinsen H	21,885		Miskiman W L	29,205	
Lichtensteiger D W	33,072		Martin L	9,271		Mitchell C	6,781	
Liddell T M	31,182		Martin M C	30,719	2,400	Mitchell J G	40,197	
Liddicoat B	18,059	243	Martin P T	44,397	980	Mitchell L C	1,522	
Liddicoat R	15,555		Mason A W	29,429		Mitchell M J	35,015	142
Lighthum S	18,943	362	Mason D B	35,037		Mohbs L R	28,604	
Lighthouse J L	25,926		Massicotte P	12,143		Mocellin C W	25,791	
Lillard C	5,976		Mast D A	446		Mochrie J A	67,135	230
Limacher A W	20,965	240	Matheson J G	646		Mockford C	18,362	348
Lindal V E	31,779	9,006	Matheson M C M	41,004	36	Modeste R R	36,533	939
Lindberg D J	1,449		Matkin S M	2,907		Moffatt-Gatrell B	12,136	
Lindner B	17,776		Matters D L	28,832	456	Moffatt A W	14,729	
Lindsay D S	27,300	981	Maters J E	570		Mohr F R	1,813	
Lindsay S D	21,902	800	Mattison D H	27,422		Moir A M	2,722	
Lines D H	2,322		Maul G	9,441		Moir H R	29,139	2,260
Linfield P	2,317		Maw J C	33,576	330	Molinaro T E	23,707	
Little S L	19,830	383	Mawson Schmitz S	4,533		Molyneux S L	22,178	109
Lloyd D J	9,334	717	Mayhew D K	27,055		Monro M	18,011	
Locken C	16,177		Mayson F H	17,681		Montgomery J A	29,774	56
Locken D	16,095		Mazur A M	756		Montgomery K R	13,633	579
Lockhart D M	26,881		Mazur H	7,205	8	Montgomery M W	15,063	
Lockhart H	6,225		McAllister W	30,079	2,199	Moodley L M	19,940	953
Lockhart K M	16,531	38	McAra M	1,005	21	Moore C	5,747	345
Lockhart T	18,404		McArthur L D	6,137		Morgan A E	27,972	330
Loepky L C A	1,372		McBride B E	16,290		Moritz A M	396	
Logan C A	6,906		McCann L B	18,299	432	Morris V F	20,082	208
Long D	6,880		McCannon E M	715		Morrison D L	16,082	
Long R W	72,200	2,352	McCaughy G L	2,557		Morrison S L	3,372	347
Longbottom R A	51,555	4,697	McClean P J	16,493	573	Mortimer C A B	4,318	
Longmuir H	18,985		McConechy L J	34,003		Morton M E	17,221	
Longpre E	30,619		McConnell G	9,099		Morton M H	427	
Looney R J	28,731	15	McCooley D M	26,356	1,217	Moser G A	51,044	4,780
Low J	37,545	495	McCoy C A	23,421		Mosser G F	18,586	
Low S J	2,356		McCreesh C C	17,851		Mossop J W	32,334	69
Lowry T	15,599		McCune A M	661		Mountain G A	22,719	
Loy T H	32,991	873	McDiarmid M	2,061		Mountford K	15,516	
Lucas B	38,316	4,306	McDonald B G	1,057		Moyle S	20,120	
Lukas P M	18,888		McDonald D C	1,493		Mudrak C	21,094	1,028
Lum A	16,623		McDonald K	19,911	138	Mudrak W	21,600	796
Lundgren S B	2,046		McDonald M	21,567	12	Mugford M L	19,075	
Lundy D	22,198	491	McDougall R	2,435		Mulholland F E	14,654	594
Lynn D	19,401		McDougall R D	38,645	34	Muller R G	23,049	120
Lyons K	863		McEachern R E	46,164	4,515	Mumford D J	1,866	
MacAraras A C	5,517	281	McEwen R S	38,285	1,019	Munro W B	20,885	251
MacArthur D	20,147		McFarland M E	30,933	1,197	Murphy D M	23,179	34
MacArthur N I	27,830		McGavin C B	813		Murphy M A	28,711	
MacCarthy L M	5,582		McGillis D P	19,638		Murray A	30,572	
MacCush I K	1,005		McGowan G A	11,487		Murray G M	15,609	
MacDonald C E	1,122		McGregor L E	28,651		Murray M J	6,973	6
MacDonald L J	18,288		McIntosh K	16,778		Murray S	17,373	
MacDonald R	29,768		McIntyre M E	4,554		Murray T J	7,012	1,075
MacDonald R D	1,350		McIver L F	19,471		Murrell T B	17,789	267

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Muscat A C	768		Paulsen B A	2,459		Roes D	5,280	
Muscow A F	26,272		Pavlick L E	28,618	107	Regan R J	16,637	
Mutcher A V	16,482		Pazdro R J	13,696	113	Reid C T	24,962	1,693
Myers B K	17,939		Peace C L	2,705	9	Reid L	28,067	
Myers R J	45,691	4,343	Pearce J H	1,123		Reimer D L	32,664	625
Myhill J	21,216		Pearcey R D	2,140		Rempel L D	18,405	
Naga M	481		Pearson B J	695		Rempel P A	669	
Nagorsen D W	25,738	41	Pearson C E	17,087		Renfrew C W	25,387	
Nagy W	17,932		Pearson S	15,821		Renshaw-Beauchamp	31,658	841
Nardi J J	1,413		Peddlesden K A	396		Reynolds K V T	1,283	
Naslund E J	21,655	73	Peden A E	35,058	1,170	Reynolds L M	426	
Navey T E	32,016	341	Pederson P A	3,826		Rhode F E	563	
Naylor C	8,623	723	Pedlow K E	22,935	35	Rhodes J	17,670	
Naylor E M	21,796	240	Pejril H G	26,768	635	Rhodes L D	20,801	479
Naylor J D	18,258		Pelway M	24,344		Richards E M	1,423	743
Neary K J	28,592	563	Pender J D	491		Richards N T	100	
Neelands H C	20,669	1,361	Penny J W	53,833	4,104	Richardson D	40,037	2,519
Negraeff E Y	2,698	34	Peppier J C	31,711	940	Richardson D R	18,212	
Negrin K A	844		Petchie S E	8,234		Richardson J	33,414	1,757
Neilson C J	95		Petring A M	18,839		Richardson J	18,239	
Neilson C J	94		Perron N S E	17,553		Richardson M I	23,181	
Nelles A S	23,674	259	Peters W	490		Ricketts S G	389	
Nelson E E	2,134		Peters W M	29,673		Riekki D L	15,375	
Nera L A	26,938		Petrie G M	20,729		Riffel S L	1,581	
Neufeld B J	2,759	91	Pettapiece S	5,340		Rigets J C	9,217	
Neufeld H R	32,962	6,482	Pettigrew M	19,468		Rilkoff K E	1,043	
Newcomb S A	122	99	Pettit W G	1,726		Rimmer B M	18,948	
Newell B L	22,096		Phemister C L	7,032	123	Rinfret S	43,415	2,828
Newman J G	764	824	Phillips A W	1,077	236	Ritchie S R	17,203	
Newman R D	52,284	1,746	Phillips C H	2,121		Riva M E	976	
Newnam S Y	23,719		Phillips D A	24,272		Rivard S L	17,652	
Newsome L A	25,046	1,133	Phillips D	32,276	1,100	Robbins E A	26,981	
Newstead D G	16,518	12	Pierce E S M	5,103		Roberts C K	19,995	7
Newstead M	16,642		Pierce G L	510		Roberts G W	1,459	
Newton P	533		Pierre J	22,109	347	Roberts J M	41,544	1,961
Nicholas M D	18,022		Pillon W	9,799		Roberts M K	1,841	
Nicol R C	310		Pinchin J	9,247		Robertson C M	17,409	
Nielsen F K	5,822		Pincombe R W	17,904		Robertson D J	18,290	49
Nielson C L	1,329		Piotrowski S	10,596		Robertson W	16,626	
Niemann A	25,676		Pires B J	533		Robin P W	543	
Nimmo B	17,013		Pitt S A	923		Robins S A	491	
Nishihara J	1,995		Plante L M	4,125		Robinson B	16,597	63
Nishimura M L	5,396		Plews G M	6,512		Robinson D A	29,201	
Noga D J	24,316	1,040	Plourde M R	18,962		Robinson G	2,283	
Nolitt S	7,904		Poirier L	6,209		Robinson M E	18,298	
Nox D J	842		Polkinghorne S G	16,559		Robinson S	15,888	
Nord B	275		Pollard P J	27,977	1,131	Robinson T	20,933	164
Norman M	18,299		Pollard W B	32,213		Robinson W J	2,722	
North R W A	1,274		Polley K	17,645		Robson G A	1,236	464
Noti P R	23,719	107	Pollock S R	27,953		Rochette S	17,605	
Nye T V	16,031		Pond M G	931		Rodgers R	18,971	
O'Brien J J	21,673	80	Popoff F	5,004		Rodway J M	20,024	
O'Connor K D	35,701	104	Porter V A	437		Rodway S L	15,680	
O'Gorman A J	30,548		Pottinger R H	29,364		Rogerson S E	16,131	
O'Hare V	16,937		Powell G R	24,555		Rosberg S E	2,283	
O'Neill D	32,436	1,164	Pratt S E	1,367		Rosberg S E	19,674	327
Obertos C R	16,975	4	Prescott D L	22,715	386	Rose C	15,139	
Ogilvie D R	342		Preston D M	1,001	171	Rose C I	392	
Ogilvie K L	1,269		Pretty L F	2,395		Rosentreter A V	643	
Ogilvie R T	35,069	586	Price A L	26,746		Ross K H	1,100	
Oglow J B	1,436		Price D J	19,443		Ross M L	19,138	
Okopski M	17,791		Price G D	42,207	290	Ross T W	1,264	
Olive J	15,530	262	Priddy S	12,313		Ross W A	13,058	
Olsen M E	1,569		Pringle J L	37,139		Ross W J	26,312	
Olson H G	58		Pror L M	22,107		Ross J E	5,350	
Orchard E R	40,992	961	Prichard D G	3,526		Rote E	17,680	
Orion A	25,054		Prive A L	21,211		Rothwell J	17,643	
Orion S N	19,636		Prokopec M L	9,284		Rudolph M D	385	
Oryszak D E	19,047	440	Propp J A	18,307		Ruedig Y H	786	
Osborne P D	19,909		Propp D D	901		Runnalls T	23,667	
Ostle S L	1,988		Prosser K G	687		Russell E E	498	
Osterman A	27,607		Proud J E	1,414		Rust J B	18,299	
Otte A B	34,580	1,659	Pruma W L	5,162		Rustad K A	1,408	
Otto E	33		Pungente D	20,886	260	Rysavy J F	1,062	
Oudshoorn W	18,797	12	Purvis A G	20,024		Saddlemeyer K O	68,379	451
Overton M T	831		Purman T L	11,825		Sage G D	21,889	1,610
Owen J J	30,270	4,011	Pynn D L	15,701		Sage G E	17,049	
Padden O B	8,874		Pynn G J	31,050		Salmon K D	30,259	
Pagalilauan A C D	768		Pyrozak N J	1,286		Salmond B A	1,583	
Page M L	18,291		Quan A	20,984		Sam R	28,926	4,227
Palfray T R	29,014	357	Quan S	26,880	1,193	Samuel E J H	22,178	
Palidwor R D	697		Quay J H L	26,235		Sangret M A	20,791	
Palmer D E	294		Rafferty P	29,206	4,205	Sangret S	4,029	
Palmer J H	67,425	926	Rafuse K H	23,697	212	Santori D A	18,299	
Panter R R	35,612		Raketti A F	28,634		Savard B D	23,697	187
Parker D N	28,609	46	Rallison A	691	188	Sawchuk L	20,901	
Parker D R	29,517		Ramsay M	5,451		Schad A M	6,620	
Parkinson B L	732		Ranger C	4,400		Schanzenbacher K	20,024	
Parsons S D W	22,766		Rankin E	21,809		Scharbach L A	825	
Patterson M	7,906		Ranson C M	19,138		Scharfale J F	45,306	1,772
Patterson E J	2,364		Raspiro N C	15,871		Schellenberg G H	29,750	76
Patterson E M	18,293		Rasmussen M	2,305		Scherger D A	1,595	
Patterson R A	39,292	5,978	Ray C N	15,531	144	Scherr D	18,087	
Patterson R G	28,618	191	Raymond L P	24,134	860	Schima F M	526	
Pattison R L	1,836	412	Raymond L P	671		Schindel C A	7,198	
Paul C F	16,654		Reed D K	41,486	910	Schindel L K	1,238	
Paul T A	21,996		Reed J	5,322	379	Schlender L H	8,139	399

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Schmidt A R.....	18,048		Stothart P K.....	20,772		Tyler R S.....	481	
Schoemaker W.....	28,014		Stowe N F.....	28,789	1,529	Tyrell C G.....	22,003	67
Scholz A.....	21,375		Strand L M.....	935		Ueland B L.....	317	
Schubak R A.....	20,421		Stratford R A.....	21,462		Umpleby T.....	13,129	
Schwartz C B.....	15,842		Strawczynski K.....	4,363	209	Underwood E L.....	16,330	
Scott-Provan R.....	683	236	Streifel J.....	743		Underwood S A.....	17,296	72
Scott C M.....	509		Streight J B.....	18,298		Unger D C.....	16,660	
Scott D P.....	26,376	135	Stricker J L.....	24,302	609	Unrau L W.....	33,415	
Scott N D.....	1,266		Stringer L J.....	533		Upton-Noot J L.....	31,681	2,615
Scott P M.....	22,156	1,869	Strini A J.....	2,374		Urbanowski A G.....	1,147	
Scott T I.....	22,541	1,093	Stromgren M D.....	16,587	454	Ursic J J.....	4,371	
Seaton S W.....	13,116	261	Stuart R H.....	50,451	1,689	Ursic J L.....	760	
Seivewright M.....	16,582		Stubblings E E.....	6,112		Usher J D.....	849	
Seward P W.....	26,880		Sudo S.....	207		Vaillancourt D E.....	21,205	
Seymour B D.....	24,464		Sullivan M J.....	389		Van-Bourgonien E.....	15,807	
Sharpe G R.....	20,473	895	Sullivan R L.....	2,158		Vance C J.....	16,621	
Shaughnessy D P.....	21,464		Summerfeldt B L.....	21,745		Vandusen J H.....	28,959	
Shave C H.....	17,901		Sunderland K I.....	10,818		Vanzetta C.....	320	
Shave L A.....	8,477		Sutherland D J.....	19,981		Varcoc M.....	23,706	
Shaw B.....	591		Sutinen A.....	83		Vargas E M R.....	18,034	
Shaw D.....	30,204	1,902	Sutill D W R.....	27,401	4,679	Vea E.....	295	
Sheane G.....	550		Swinnery R E.....	29,903	1,488	Veillette J W J.....	21,391	
Shearman M E.....	1,827		Swinton B F.....	20,189	196	Vernon D C.....	19,944	
Sheffield E M.....	6,252		Symons P.....	19,831		Verona J.....	1,263	
Shemming D M.....	644		Tajji W.....	32,385	1,950	Verspoor F.....	28,684	17
Shepherd G.....	33,289		Tajji W.....	3,112		Viger J.....	49,065	2,229
Shewan R W.....	389		Talma D E.....	1,367		Vinden L M.....	40,826	1,110
Shields C.....	17,456		Tam L W N.....	93		Vinton K R.....	26,653	152
Shirley J A.....	572		Tamburino C J.....	1,267		Virtue M.....	13,949	53
Shuck D.....	18,284		Tate T R.....	11,762		Vitaly B.....	16,462	
Sidon H A.....	15,907		Tapp G.....	33,053	1,154	Vizner K J.....	21,090	
Sillio D M.....	39,302	950	Tarasoff D W L.....	4,143		Vogelsang W.....	21,464	
Simmonds D D.....	18,004		Tasker P E.....	21,407	5	Vogt S D.....	7,031	
Simmons C A.....	35,213	1,657	Tate T R.....	1,151		Voysey F A.....	5,600	
Simmons D D.....	25,961		Taylor A F L.....	41,885	2,397	Wade J.....	31,523	1,364
Simmons E A.....	18,053		Taylor F M.....	16,422		Wagner P G.....	6,894	
Simms D V.....	5,492		Taylor J M.....	8,031	107	Wagner R D.....	29,729	1,138
Simms K E.....	18,943	379	Taylor L D.....	9,534		Wahl C.....	17,112	
Simmonson S I.....	21,090		Taylor M E.....	11,808		Walker D A.....	5,333	
Simpson C A.....	22,279		Taylor N R.....	16,769		Walker D B.....	24,371	
Simpson R.....	29,261		Taylor P T.....	42,536		Walker E C.....	16,661	
Simpson W R.....	991		Taylor R G.....	936	239	Walker H.....	23,032	873
Sing M M.....	34,694	5,164	Taylor R G.....	3,503		Walker J.....	15,784	
Skene S W.....	19,920	511	Teichroeb V K.....	7,046		Walkosky L A.....	4,229	105
Skilling R.....	4,169		Teljeur A.....	19,052		Wallace D E.....	18,646	
Skinner H M.....	2,025		Temple B M.....	21,714	184	Wallace L S.....	19,014	
Skelvik Y C.....	18,280		Tennant J J.....	30,837		Wallace R S.....	5,221	
Slate D G.....	8,705	360	Terry S M.....	9,589		Waller A A.....	295	
Smallwood B J.....	665		Thain N.....	1,321		Walls R J.....	781	
Smallwood J K W.....	4,007		Thatcher G M.....	19,727		Walmsley R C.....	5,737	
Smith E M.....	1,713		Thibeault J M.....	2,569		Walsh E A.....	18,315	
Smith E M.....	4,007		Thiel L S.....	38,909	2,842	Walter G B.....	5,350	
Smith M E.....	17,137	912	Thomas B D M.....	16,892	410	Ward M E.....	72	
Smith P F.....	25,232		Thomas C M.....	16,010		Ward S A M.....	2,353	63
Smith R C.....	27,564		Thomas D.....	6,357	35	Ward S M.....	32,415	118
Smith S M.....	1,018		Thomas L M.....	22,713		Wardle A C.....	39,024	518
Smith W W.....	27,686	3,719	Thomas M A.....	16,709		Wardrop J R.....	32,349	1,178
Smyly J H.....	11,530		Thompson T M.....	29,292	4,683	Ware R M.....	28,697	1,104
Solloway F.....	1,516		Thompson D L.....	32,635		Warren D G.....	24,649	773
Sondhi A.....	10,864		Thompson H J.....	22,774		Warren K B.....	27,342	1,874
Songhurst C M.....	18,271		Thompson J.....	20,097		Warriner G L.....	133	
Southall B J.....	29,871	3,420	Thompson J.....	32,252	1,268	Watson S L.....	18,299	
Southey J M.....	26,863	844	Thompson J A.....	23,426		Waters E A.....	1,473	
Sparks R G.....	55,528	185	Thompson J W.....	481		Webb M L.....	17,775	
Specht A W.....	18,047		Thornburne L M.....	21,228		Webber N J.....	15,805	
Spence C R.....	2,298		Thornburne L M.....	4,104		Weber L.....	29,574	
Spencer A J.....	24,067		Thornburne L M.....	31,868	3,233	Webster C.....	48,880	607
St-Denis M A.....	4,244		Thornburne L M.....	483	10	Webster E J.....	15,790	
St-Hilaire T.....	408		Tigar S P.....	23,012	154	Webster L.....	34,004	
Stacey K G.....	31,285	331	Till B G.....	16,649		Weicker D J J.....	40,334	2,758
Staines A E.....	1,513		Timms L G.....	6,158	21	Weighill B.....	1,310	
Stanforth E K.....	6,069		Tkachanko J E.....	22,906		Weisgarber K M.....	1,249	
Stanley E.....	16,477		Tobin C A.....	1,251		Weisgarber K M.....	19,072	
Stantien S S.....	693		Todd C.....	31,407		Welch P E.....	20,196	
Stanley E.....	16,536		Todd A A.....	25,394	2,861	Weldon W.....	16,285	
Stearmer J.....	13,648		Todd B S.....	225		Wells J D.....	14,912	
Stenmet H B.....	44,950	6,812	Tossavainen D Q.....	7,769		Welsh B.....	23,329	1,348
Stephen E J.....	22,016		Trail J L.....	18,293		Welz J F.....	32,974	3,279
Stephen S.....	4,596		Tredwell M A.....	56,416	2,504	Wensley J A.....	397	
Stephens A.....	23,317	1,999	Tremaine W R.....	17,695	429	West D N.....	25,498	
Stephens M.....	16,800		Trim B.....	16,630		West J L.....	2,110	
Stephens R A J.....	2,895		Trimble S G.....	17,394	35	West M A.....	1,339	
Stevens R C.....	30,349		Tschrirer T G.....	17,284		West R M.....	22,292	
Stewart A.....	19,156		Tudela D L.....	20,730		Westoby P.....	27,355	
Stewart G E.....	28,592	14	Turk J J.....	21,433		Whenham H G.....	22,084	
Stewart I A.....	5,665		Turko J.....	3,007		White G K.....	37,279	200
Stewart I D.....	22,178		Turnbull E M.....	60,871	3,450	White J G.....	21,207	
Stewart T C E.....	5,404		Turner A R.....	2,120		White R D.....	1,385	
Stewart R.....	39,569	7,166	Turner E R.....	20,499	3,066	Whitney E G.....	1,081	
Stewart T.....	7,184		Turner H E.....	28,029		Whittaker A M.....	17,921	51
Storey B F.....	24,248		Turner J.....	28,597	306	Whittaker G E.....	1,239	
Stothart J A.....	43,302	5,341	Turner R D.....	19,185		Whitworth R A.....	31,874	
			Turner P M.....	21,258		Wice K R.....	1,993	1,254
						Wideman D J.....	8,303	
						Wiens N.....	18,771	

MINISTRY OF PROVINCIAL SECRETARY AND GOVERNMENT SERVICES—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Wikramatilleke R C	12,180	519	Winterbottom S K	389		Yeh P K	28,583	
Wiksyk D L M	20,006		Windrop M P	5,236		Yonge S	14,827	
Wilkins B L	972	485	Wirth D L	655		Yorke C L	11,296	
Wilkins D	17,883		Wise M	13,135		Young A	16,842	1,114
Wilkinson H	16,903		Wolf L A	9,901	461	Young A J	1,338	
Wilkinson M W	41,251	7,356	Wong S V	2,576		Young B A	28,589	
Williams A M	2,876		Wonnemberg R K	20,716		Young C	17,758	
Williams B J	22,280	1,835	Wood J A	20,270		Young J P	17,708	
Williams B L	6,741		Wood L A	15,958		Young M M	3,117	
Williams S L	688		Wood S	1,176		Young P J	768	
Williams T A	29,838		Woodland L J	20,791	33	Young R D	28,688	
Williams W	15,180		Woods M E	353		Young V J	1,497	
Williamson P D	23,213	346	Woods P M	1,111		Young V J	18,399	
Willmore R	29,578		Woodson I G	7,277		Yurkowski R	19,831	23
Willoughby N	25,022	960	Woytack J E	62,176	4,457	Zarb M	23,776	
Willson J M	18,943	1,064	Wozny J M	19,996	206	Zaseyida F W	17,344	
Wilson B D	8,318		Wright J	22,842		Zibauer E E	18,674	
Wilson B J	1,834		Wright M J	27,622	325	Zigmund K H	1,689	
Wilson C A	22,814		Wright P B	8,479		Zyganuk A	29,396	
Wilson D J	33,680	3,082	Wright P C	20,936	260	Transfers, other ministries	682,998	37,182
Wilson J R	6,687		Wringe K H C	21,090		Automobile and other unallo-		
Wilson S	18,227		Wyatt J J B W	1,068		cated ministerial travelling		
Wilson S J	413		Wymore K G	16,366		listed in the Schedule of		
Wilson T D	832	306	Wyndlow S P	5,222		Payments	488,700	
Wilton D N	27,700	1,273	Wynn G E	700				
Winbow G A	7,711		Yaremchuk I M	12,416	148	Totals	30,733,266	1,247,927
Winter J R	24,170	265	Yates R A	38,804	2,616			

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TOURISM

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Richmond Hon C			Gibbs K L	16,667	49	Nielsen C	4,081	
Minister	31,283	19,111	Giddens S J	4,899		Noble J E S	11,850	
Rae J D			Gonsalves F	17,309		Non-Canadian Salaries	13,338	
Deputy Minister	67,466	15,788	Gordon J	7,193		Nonni L R	14,733	
Allan D J	11,099		Green L	5,775		Obara J N	19,419	
Anaka B	9,053		Greene M M	33,202	2,077	Orrick S A	19,994	
Anderson J	23,396	1,082	Greig D J	8,803		Owen A M G	11,684	
Anderson W L	8,806	122	Grychowski D	6,786		Pavich J M	4,796	2,882
Argue F K	18,613	125	Harris P A	4,050		Pepper M	17,874	7
Atkins B H B	42,066		Hebert G	16,311		Piercey G L	27,451	32
Bailey B A	9,293		Henderson D	26,881	3,139	Piper L L	4,189	
Bail J W I	20,045	5,458	Henderson G M	16,752		Pires B J	28,110	636
Bailou J A	19,139		Hickson P	17,996	64	Poon L W C	11,537	
Bailou N J	6,553		Higgins B L	8,345		Puckering A	6,952	
Barnes L V	533	147	Hill S J	16,752		Ritchie K J	9,638	
Batryn S	4,525		Holmes D	35,950	7,529	Rogers D M	4,663	
Beaulac W B	22,573	3,961	Hook W D	24,039	6,409	Rondeau J	4,804	
Biccum D M	5,045		Hunter N M	1,277		Ross A M	14,759	
Borrelly M A	26,208	2,055	Hussey F	36,190	10,482	Roussel P J	4,853	
Bridge P A	25,144		Isaac A M	7,052		Rubin B N	18,338	7,985
Brodie P	16,644		Jacobsen E J	21,175	396	Saunders R W	46,247	456
Brydges D E	18,262		Jones L	11,328		Sawczynski S J	2,108	104
Bund C	4,984		Kaputkiewicz M	4,637	190	Schuring R J	28,687	280
Burg D	17,929		Keziere N E	31,717	496	Sing K J	361	
Burnett R S	29,151	10	Kirby C M	18,197	670	Singh G K	16,978	310
Burnham J A	19,977		Kirk B R	21,181	1,795	Skye R	16,944	
Campbell K	8,658		Klafka J M	4,798		Slydell C	18,015	
Cantafio K	15,495		Kochers H A	9,569		Smith D	1,027	
Carter H	5,556		Laliberte A R	26,962		Stanger S J	5,200	1,292
Carter C J	20,550		Lane L M	584		Stanforth K E	21,460	770
Carter W L	48,472	5,628	Lang S C	8,085		Stevens J A	19,256	
Christiansen M	17,907		Law D	9,036		Strickland C	23,874	5,917
Clarke I E	22,607	110	Lee B A	31,259	4,202	Stymest H A	23,703	9,163
Clarke T H	6,757		Lee L	14,776		Tapping K M	18,340	
Collins G M	2,908		Lemon R H	40,771	4,712	Tasker P E	21,273	1,423
Collins M P	46,915	3,914	Lewis R V	17,579	1,333	Tassie R G	218	
Colthorpe F S	26,881	1,413	Loat G W	38,461	1,234	Taylor J	8,372	
Coull C C	10,520	90	Long L L	21,270		Timothy V	19,676	1,130
Currie J F	62,347	6,333	Luchinski E	655		Tomljenovich D A	22,897	4,123
Cyr J I	11,143	17	Ludwig R C	16,126	2,790	Treichel V	3,579	
Daniels M	7,637	890	Lukas J L	1,279		Tremewen C E	3,441	561
Deakin G R	5,466		Lydon D	27,412	4,464	Tyler R S	23,730	78
Dennison G M	28,704	4,803	Mallett B	1,919		Verwoerd J M	26,901	832
Dewhurst P A	9,161		Manning K	12,888		Vesey P A	18,794	
Dickson R M	8,540	390	Martin A	7,501		Vriak V A	26,535	3,739
Dixon L L	5,593	551	Matheson D E	7,049		Walton M	10,390	1,174
Dornik D M	18,117	5,198	Mathews C	16,696		Weissgarber T	17,130	
Dreger B	16,180	61	McAmmond S	6,480		Wells L M	7,259	1,059
Dwyer M B	22,185		McClung D E	11,842		Whitaker M G	6,129	
Dykes R H	18,371	670	McGill B A	15,151		White D D	31,769	2,939
Ellis J G	5,934		McLaughlin K L	17,422	5,605	Whittaker G E	25,189	751
Evans J L	10,818		McMartin W J	18,477	197	Williams B G	8,269	
Fair P J	8,260		Menzies G R	6,098	606	Williams G D	18,236	68
Fairweather R H	7,935		Miles B L	3,611	352	Willis J T B	45,026	12,231
Ferguson K A	19,282		Milligan Y T	8,706		Willis J R	7,062	538
Fisk E M	8,481	392	Mitchell A H	17,144		Wilson S M	6,093	
Flynn E W	6,241		Mitchell R G	13,153		Windt T	4,871	
Franklin A	9,461		Mumford C L	4,868		Wong C	3,580	
Fraser F	1,840		Mumford E E	6,150		Woodward K B	59,357	19,005
Frew H L	3,585		Mumford J	6,330		Zerbe R	16,556	
Friedli L E	25,020	1,015	Munson J	5,283		Transfers, other ministries	69,452	(2,065)
Froescul J L	13,064		Nakamura R	14,168		Automobile and other unallo-		
Gaiga J	17,422		Neufeld D	35,732	28	cated ministerial travelling		
Garrison K	16,487		Nicholson C J	8,795	8,291	listed in the Schedule of Pay-		
Gelfond M M	20,503	87				ments		41,900
						Totals	3,030,472	265,883

MINISTRY OF TRANSPORTATION AND HIGHWAYS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Fraser Hon A V			Allen C C	1,064		Antrim D E	21,533	
Minister	31,283	10,404	Allen C F	23,975		Antrim L	27,097	
Rhodes A E			Allen D J	25,905		Apolczer B A	8,187	
Acting Deputy Minister	43,028	356	Allen E R	23,402	62	Appleby J M	22,722	
Harvey R G			Allen G A	8,865	397	Appleby L J	24,263	268
Deputy Minister	48,478	1,466	Allen G R	38,448		Apps G H	24,673	21
Aarts A P	26,474	531	Allen L L	6,153		Araki F S	8,483	
Aasland T A	22,617		Allen N J	26,987	228	Araki H	24,096	
Abbott J E	22,003	65	Allen P	16,564	89	Archer C J	23,051	
Abbott M C	21,994		Allen S R	39,585		Archer L M	29,308	1,618
Abbott R P	24,647	179	Allen W G	21,771		Archibald D	21,934	
Abbott R R	21,531		Allen W S	30,106	676	Archibald O E	8,799	
Abbott W R	22,314		Allin D G	22,106		Archie E A	7,165	
Abeir B G	23,157	19	Allison L F	14,447		Arksey S	9,378	
Abel C R	27,527		Allpress D G	13,486		Arlim C L	14,618	
Ablett A B	6,190		Allsup J P	20,963		Arlim C L	952	
Abrahamson F T	21,454		Almack R J	22,897		Armatage B W	21,112	
Abrams A F	24,030	214	Almas G	17,602		Armit C	18,523	
Abshire M J	20,235		Almesda H	19,041		Armit D M	23,948	938
Ackah J	22,224		Alsop T	22,323		Armitage T L	22,359	
Acker J B	2,859		Amend E A	22,023		Armstrong A D	12,262	
Ackerman E H	24,337		Ameno P W	9,111		Armstrong B	16,857	
Ackles B D	21,920		Amore P J	42,333	1,081	Armstrong D	21,989	
Acres J D	19,833	73	Amos N J	21,487		Armstrong F H	28,136	
Acton D E	18,041		Amundson A G	6,082		Armstrong K	21,306	
Adair F L	14,245		Amundson O	29,878		Armstrong P E	12,450	212
Adam J C	22,475		Amy G R	41,167	5,620	Arndt C A	17,012	
Adam W T	26,652		Amy M J K	22,123		Arndt O V	33,932	
Adams A F	26,261		Anclil F	6,939		Arneson G A	26,010	21
Adams C R	25,514		Andersen J M	21,127		Arnet K L	17,687	
Adams F W	22,855	1,068	Anderson A	22,073		Arnett G	22,491	
Adams G	21,085		Anderson A M	9,117		Arnett R A	25,928	
Adams J	21,666		Anderson A W	23,037		Arnold C A	27,853	601
Adams L C	22,334		Anderson B C	28,128	68	Arnold D	31,490	
Adams M	11,400	1,402	Anderson C G	25,699		Arnold J R	27,585	
Adams M L	2,463		Anderson C W	23,318		Arnold M I	9,338	
Adams M C	21,945	186	Anderson D	102		Arnold R W	22,252	2,465
Adams N M	23,040		Anderson D E	21,017		Arnot A R	21,671	
Adams R E	35,610		Anderson D F	24,159	264	Arnot D K	28,655	122
Adams W A	23,461		Anderson D K	23,899		Arnot J A	17,759	
Adamski V L	29,972		Anderson D M	19,020	383	Arnot K H	46,601	72
Adank C	20,020	729	Anderson D N	16,157		Arnisch J A	23,286	
Adank J C T	30,539	1,467	Anderson D R	43,627		Arnsperg M	12,783	
Addison J A	28,843	815	Anderson G	24,597		Arnsperg G M	7,564	217
Addison J B	32,204	1,147	Anderson G D	14,063		Ash G A	20,996	
Addison R A	21,779		Anderson G E	23,523		Ashby D M	17,433	
Adems H	18,237		Anderson H J	21,867		Ashe F D	13,609	
Adolph R E	1,385		Anderson H K	19,650		Ashe T E	42,464	
Ady G E	5,293		Anderson H W	25,020	263	Askew R G	27,201	
Aftanas S	26,478		Anderson J B	24,704	938	Askew R M	12,864	1,271
Agar A L	24,345		Anderson J C	21,615	77	Askew W C	2,362	
Agoston C A	18,172		Anderson J E A	25,944	11	Askew J S	330	
Aguiillon F W	32,874		Anderson K J	23,087	858	Assingon E	35,725	
Ahlefeld G F	23,516		Anderson K W	7,507		Astell T W	12,744	7
Ahola R W	21,071	147	Anderson L E	26,376		Astra O	25,897	
Aichmair E L	3,065	30	Anderson L J	28,606	152	Atchison D V	19,638	585
Aikman L R	22,773	302	Anderson M C	16,503		Atkins A R	42,928	
Ainsworth L	29,886	594	Anderson M R	9,641		Atkins B	29,797	
Aitken G	15,153		Anderson M W	23,586		Atkins B	20,463	
Aitken K W	27,290	429	Anderson N B	28,759		Atkins G F	20,650	132
Ajas R	21,126		Anderson R A	16,724		Atkins R J	21,371	
Akehurst V S	3,275		Anderson R B	25,511		Atkinson C E	20,055	
Akbar W L	24,035		Anderson R E	10,976		Atkinson H R	23,588	1,497
Albert J A	7,373		Anderson R G	19,641		Atkinson W D	24,711	
Albert J T	27,328		Anderson R I	25,679		Atwood A T	18,315	
Albert M J	15,534	7,140	Anderson R W	25,413	374	Atwood S	24,583	122
Alblas B	14,374		Anderson R W	21,657		Atwood M	24,517	
Albrecht M R	4,966		Anderson S L	4,743		Aubert R E	5,594	
Alcorn J G	22,476	6,649	Anderson V	1,515		Aubichon C	16,450	
Aldridge D L	23,878	7,011	Anderson W G	25,747		Audley N W	21,929	
Alexander B F	29,795	275	Andiel B G	7,025		Aune A	20,099	552
Alexander B L	22,376		Andrade J J	10,174		Austin B D	23,012	1,425
Alexander C E	17,887		Andres A R	36,295		Austin G K	41,956	2,604
Alexander C W	32,092	205	Andres J T	9,533		Austin W J	46,817	
Alexander G	23,448		Andrews J A	1,836		Autio C A	17,528	
Alexander G M	36,258		Andrews L	24,643		Averill R B	21,869	269
Alexander K	20,575		Andrews M J	25,285	81	Avis R M	18,358	
Alexander K H	27,036	1,871	Andrews R	30,948	695	Avis K A	27,157	
Alexis D	22,239		Andronick	21,988		Ayotte G	16,689	
Alexis P D	27,465		Andronick W	34,308	37	Baal P	24,152	106
Alfred H	23,755		Andruchow A	1,456		Babakoff H D	18,946	
Algate W J	27,242	63	Angel J J	28,988		Babakoff N N	23,084	
Alger G H	35,213		Angelillo D	21,981	1,460	Babcock J E	6,009	
Alger J	860		Angelozzi D	20,528	208	Babett C L	6,766	
Alger T C	3,158		Anglos A	24,144		Bachman D E	28,569	9,788
Ali L	24,154		Angrove J F E	18,724		Bachynsky W M	26,638	3,563
Ali M T	23,171		Angus J	9,271		Bacon M D	27,037	21
Alimonti D	21,112		Anikstein N	18,299		Bacon R A	21,708	
Alix J A	24,715		Annett F W	24,784		Badalocco G	32,136	
Allan D R	18,275		Ansombe P M	2,896		Budge M A	15,604	
Allan M	6,797		Anthony G	23,257	1,577	Burdak A B	4,417	
Allan R	23,326	632	Antifaeff N	24,996	261	Burg R R	35,168	330
Allan R G	20,883		Antochin M	21,397	1,841	Began L	25,801	
Allan S L	20,975	3,232	Antoine A	24,519		Begg G	24,784	
Allan W N	28,381		Antoine M	21,051		Begg M E	30,769	105
Allemersich P	1,244	180	Antonazzi F	6,448		Beggs P W	22,481	77
Allen B	12,158	386	Antonsen A S	22,960	61	Begot T R	43,552	2,395

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Bagshaw A.....	25,658	83	Barlow R L.....	1,566		Beck C E.....	25,241	
Bailey B.....	27,986		Barnes A J.....	15,415		Beck G A.....	25,954	
Bailey B E.....	26,157	76	Barnes B L.....	30,368		Beck H.....	24,029	
Bailey F.....	20,901		Barnes C T.....	25,554	77	Becker C.....	22,493	
Bailey G A.....	23,900		Barnes J R.....	25,855		Becker C A.....	17,028	
Bailey H.....	21,836		Barnes M R.....	29,458		Becker I M.....	17,920	
Bailey J.....	5,948		Barnes P.....	41,496	5,956	Becker K H.....	14,120	
Bailey J B.....	10,515	12	Barnes P M.....	22,844		Becker N.....	22,794	65
Bailey R W.....	23,691		Barnes R A.....	25,299		Becker R J.....	25,153	
Bain D.....	31,971		Barneswall B.....	36,105	32	Beckerley G W.....	5,022	
Bain D A.....	25,512		Barney J D.....	11,850		Beckstrom R A.....	31,827	
Bain R A.....	31,151		Barnswell W.....	17,734		Becquet A.....	21,866	168
Bainbridge R A.....	24,375	262	Barnum L A.....	1,141		Bedard A N.....	30,872	639
Baines A M.....	17,414		Barr P A.....	21,309		Bedard P M.....	22,546	
Baines D M.....	33,566		Barren V E.....	30,286	4,286	Beday J P.....	22,547	11,170
Baines L J.....	25,605	359	Barrett W E.....	4,165		Beddington J C.....	26,293	301
Baines R J.....	34,662	203	Barrette D G.....	29,798		Beebe R W.....	24,719	42
Bains J.....	9,692		Barron B.....	9,985		Beech S S.....	12,101	
Baird J M.....	18,215		Barron S A.....	17,785		Beeson C E.....	24,689	330
Baird M E.....	18,594		Barry A.....	23,126		Begg L.....	4,120	
Baird R D.....	22,447		Barry M I C.....	17,305	193	Beggan D.....	17,816	
Bajkow A.....	46,830	1,551	Barski K M.....	3,118		Beggs G E.....	24,595	22
Bajkow P.....	24,630		Bartell J.....	30,580		Beggs S M.....	24,614	286
Baker A.....	18,239		Barter G E.....	2,455		Begley S.....	6,360	
Baker C A.....	9,668		Barthel W E.....	38,754	672	Beier R.....	14,159	
Baker C R.....	22,738		Bartholet B.....	21,195		Beimes E E.....	24,992	
Baker D C.....	19,166		Bartholet E J.....	25,660	64	Beischer W C.....	22,700	
Baker D J.....	20,073		Bartlett J R.....	25,346		Beketa J.....	7,148	11
Baker H W.....	1,638		Bartlett L P.....	14,011	347	Belanger C.....	26,100	
Baker R.....	21,838		Bartlett W R.....	19,908		Belanger J R.....	8,688	155
Baker R L.....	24,591		Barton E.....	23,354	188	Belanger R E.....	22,216	
Baker W.....	11,310	130	Barton G D.....	24,119	107	Belanger R W.....	20,686	
Baker W G J.....	22,871	2,580	Barton R E.....	17,996		Belgrave R D.....	28,057	
Baker W J.....	105		Barton V L.....	22,989	2,135	Beljanski M K.....	18,324	
Baker W J.....	9,048		Bartsch L.....	21,962	443	Bell A S L.....	35,791	
Baker W M A.....	32,791	3,924	Bashaw H E.....	6,902		Bell D.....	8,312	
Bakken N.....	3,980		Basich D.....	25,213		Bell D G.....	19,074	
Bakker S J.....	11,159		Basil C.....	23,664	1,841	Bell D L.....	28,644	
Balbirnie E.....	9,222		Basile A W.....	48,406	4,143	Bell D W.....	21,119	124
Balbirnie W G.....	27,520	407	Bassett E M.....	2,954		Bell E W.....	21,216	
Baldock L.....	22,836		Basso G.....	25,564		Bell F.....	19,236	304
Baldridge A C.....	22,671		Basso L.....	24,027		Bell G.....	100	
Baldry M H.....	22,978		Bastian R.....	20,640		Bell H E.....	30,548	
Baldwin G F.....	22,621		Bate J D.....	16,847	1,029	Bell H L.....	20,920	
Baldwin G J.....	27,009	173	Bateman G.....	23,644	180	Bell J B.....	30,757	
Balfour K H.....	7,399		Bateman G A.....	6,856		Bell J E.....	18,184	
Bali A G.....	957		Bateman G J.....	22,008		Bell J F.....	30,777	31
Bali A G.....	6,538		Bateman S P.....	31,145		Bell L M.....	23,590	
Bali D E.....	1,747		Bates K G.....	20,872		Bell M L.....	377	
Bali P H.....	4,129		Bates R I.....	6,308		Bell R C.....	31,095	7,347
Bali S R.....	4,595		Bath M K.....	15,103		Bell R E.....	22,827	
Bali W R.....	44,259	4,356	Bathgate B G.....	24,908	355	Bella D J.....	30,321	
Balla J P.....	26,000	109	Batie R L.....	28,053	1,079	Beller L L.....	10,699	
Ballard D L.....	18,272		Batjer D F.....	22,320	42	Bellis J.....	1,600	
Ballard J.....	6,928		Batt W.....	25,146		Belimond K.....	6,647	
Ballard M.....	23,193		Battle S.....	18,341		Beloin J J.....	21,819	775
Balling G A.....	24,809	33	Batycki K C.....	6,253		Belish B D.....	18,119	
Balogh J.....	25,495		Baty N M.....	20,233		Belton T A.....	2,427	
Balogh L.....	22,673		Baty V.....	4,271		Belval L D.....	2,285	
Bambrick W G C.....	22,206		Bauder R C.....	21,903		Belzberg D.....	756	
Bancroft F A.....	1,410		Bauer J F.....	21,555		Bendickson R C.....	24,780	
Bancroft M C.....	21,546		Bauer K A.....	21,053		Bendis L J.....	23,216	
Bandura J M.....	16,962		Bawden M R.....	22,642		Bengston E S.....	41,542	1,031
Bandura R M H.....	24,409	377	Bawn C J.....	14,817		Bengtsson L A.....	22,848	2,951
Banerf D.....	10,057		Bawn J D.....	3,473		Benko G.....	20,930	
Banfield K.....	24,738		Baxter C E.....	26,251	34	Benn R E.....	15,759	
Banham S D.....	21,058	122	Baxter R.....	26,125		Bennell T.....	1,423	
Banks J S.....	1,903		Baxter R A.....	18,503		Benner D R.....	22,131	2,835
Banks N K.....	5,512		Bayes G W.....	25,885	216	Bennett A N.....	39,773	
Banks N M.....	15,644		Bayles R M.....	11,043		Bennett C K.....	9,379	
Banks R W.....	24,859	28	Bayne P R.....	26,388		Bennett D P.....	21,819	
Banks W H.....	26,846	693	Bayne R R.....	26,539		Bennett F J.....	22,848	206
Bannerman C.....	7,835		Baynton T C.....	32,214		Bennett G M.....	18,221	
Bannister M L.....	22,689	70	Beacon R J.....	22,194	757	Bennett N R.....	40,390	1,922
Baptiste J W.....	5,591		Beall P E.....	19,956		Bennett N T.....	5,104	
Barager M.....	23,182		Beaton P A.....	21,564		Bennett P T.....	20,792	155
Barager M R.....	24,998		Beattie B C.....	8,245		Bennett R B.....	7,740	
Barber D F.....	24,914	470	Beattie D R.....	4,858		Benney G M.....	21,388	
Barber W.....	23,042		Beattie D R.....	4,263		Bennie R W.....	22,172	
Barby H G.....	28,049		Beattie J H.....	22,865		Benoit F D P.....	29,878	179
Barclay E A.....	22,983	49	Beatty R J.....	9,396		Benoit J M.....	10,699	
Barclay W A.....	17,761		Beatty S M.....	10,474		Benson P F.....	8,352	
Bare F J W.....	19,708	70	Beaulac D J.....	27,246	2,431	Bentham D M.....	22,414	
Bargery B H.....	25,145		Beaulac D M.....	21,283		Bentley A.....	24,922	338
Bargery B H.....	10,245		Beaulieu A L.....	22,627		Bentley A W.....	15,552	
Barker B.....	24,603	3,674	Beaulieu B J.....	27,037	412	Bentley A W.....	1,244	
Barker C R.....	10,669	219	Beaulieu S D.....	25,157		Bentley B H.....	25,038	
Barker M D.....	20,876		Beaumont E A.....	43,725	840	Bentley C R.....	7,236	6,528
Barker P M.....	22,918	406	Beaumont M C.....	17,884		Bentley D.....	24,189	
Barker R.....	24,912	352	Beavertock D R.....	17,298	250	Bentley D K.....	28,089	
Barker R M.....	27,570		Bebek C.....	20,440		Berard D J.....	7,251	
Barker W B.....	21,554		Bebek F M.....	18,345		Berardone A.....	19,583	
Barlott L A.....	13,608		Bebek J E.....	21,877		Berarducci J.....	22,925	
Barlow A W.....	25,553		Bebington P R.....	31,061		Berarducci R D.....	25,095	
Barlow C.....	7,686	4,541	Bechard G P J.....	6,494		Berdan L L.....	18,259	
Barlow G.....	41,071	186	Bechtold R P.....	22,629	1,179	Berg E A.....	27,359	
Barlow N W.....	25,170		Beck B G.....	7,786		Berg E V.....	16,202	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Berg K S.....	27,197		Blanchfield G T.....	15,764	36	Bosinski G F.....	21,604	
Berg S J.....	22,770	266	Blaney B F.....	26,364		Boshardt J.....	22,478	
Bergeron R P J.....	25,703		Blank D C.....	21,651	51	Bostock K A.....	27,737	
Berget B A.....	5,709		Blank C B.....	21,330		Bostock M J.....	5,942	122
Bergman J C.....	6,195		Blankenship T.....	24,047		Bot J C.....	25,197	
Bergren E.....	23,540		Blaschuk C M.....	25,161	1,544	Boteju K I.....	36,876	
Bergstrand E A.....	21,827	580	Blasko G W.....	27,150	289	Bothamley E D.....	8,276	
Bergstrom B A.....	22,638		Blatchford L M.....	23,706	199	Botsford K P.....	21,827	
Bergstrom B L.....	25,543		Blackley A Y.....	18,324		Bottle E.....	25,145	75
Bergstrom K L.....	7,480		Bligh R J.....	21,481	249	Bottle H R J.....	24,018	
Berkey E L.....	29,618	870	Blisken A.....	22,701	807	Bouchard J W.....	22,878	
Berkshire L V.....	15,427		Bliss C E.....	20,037		Bouchard T.....	17,293	
Bernier B R.....	22,163	120	Bliss G C.....	10,436		Boudreau J J.....	22,820	779
Berry E G.....	6,904		Blixrud R G.....	19,711	684	Boudreau P.....	18,002	84
Berry S D.....	25,492		Bllogg G E.....	26,236	167	Bouffard J E D.....	26,010	278
Bertelsen J.....	25,112		Blokker P F.....	32,791	4,584	Boughey H J.....	15,101	
Berthelet P.....	19,738	39	Blomerius H.....	36,059		Boughey W S.....	30,106	1,129
Berti M R.....	23,339	28	Blomgren D L.....	16,130		Boulanger W R.....	9,479	
Bertram J B.....	33,016		Blower J R.....	23,056		Boulegat H.....	23,344	
Bertrand C.....	13,879		Blumenauer R A.....	32,675		Boulton D.....	29,460	1,931
Bertrand L.....	24,527		Blumhagen A J.....	23,066		Boulton W J.....	10,568	
Besinger F J M.....	23,175		Blundell G E.....	29,776		Bourassa M E.....	3,602	
Bespflug K E.....	48,670	2,786	Blunden H F.....	46,750	5,840	Bouchier D F.....	33,111	
Besse G C.....	8,440		Blyth S G.....	13,401		Bourgeois F L.....	22,609	1,590
Bessette N A.....	9,375		Blythe J.....	29,561	315	Bourget J M.....	22,793	433
Best G P.....	25,819	335	Boake G R.....	20,607		Bourget M A.....	17,638	
Bester H J.....	28,017		Bobic J E.....	15,868		Bournazel J A.....	20,383	
Beswick W S.....	13,312		Bobicki A.....	43,605	629	Bourne I.....	14,415	
Bethel K.....	20,278	9,090	Bobroske W A.....	36,415	847	Bourque G.....	19,615	348
Bett E R.....	22,996		Bock-Philips W V.....	21,697		Bouthillier A R.....	5,943	
Betts L G.....	8,673		Bockman R H.....	37,099	89	Boutlier L F.....	21,216	
Beveridge J C.....	4,285		Bodie D R.....	2,062		Boutwell D G.....	29,167	7
Beverley R R.....	25,608	339	Bodisch J M.....	16,585		Bouwknicht J R.....	23,706	2,091
Beyer P G.....	26,061		Bodnar A W.....	43,466	1,152	Bovard R A.....	15,917	
Biccum L T.....	30,565		Bodnar R.....	18,565	432	Bowen D R.....	24,414	249
Bidder F I.....	26,453		Bodnarchuk A J.....	30,286	717	Bowen L J.....	7,555	
Bidulka M.....	17,421		Bodnarchuk J P.....	27,415	1,248	Bowen N E.....	25,247	487
Bieganski A K.....	20,654	14	Bodnarchuk M A.....	8,018	2,260	Bowers D R.....	29,328	953
Bieganski A T.....	28,610	1,112	Bodner J A.....	32,582	2,063	Bowes A E.....	25,846	481
Bielch E S.....	21,000		Boe S.....	12,462	44	Bowie R B.....	23,272	
Bigatini M G.....	21,540		Boerkamp W A.....	16,383		Bowler G.....	15,973	
Bigler C L.....	33,260		Boese E G.....	15,588	24	Bowly V A.....	33,952	
Biglow L L.....	16,561		Bohan T E.....	25,861	277	Bowler P R.....	24,947	
Bilcik A.....	24,109		Bohmer H W.....	34,010	306	Bowling B H.....	13,704	
Billen L L.....	3,876		Bohmer L G.....	28,967	2,562	Bowman M E.....	25,505	2,105
Billie B.....	20,773	2,153	Bohmer R J.....	24,680		Boxem J.....	21,825	
Binette G J.....	21,624		Bohmer S.....	9,267		Boyce B A.....	14,456	
Binette R A.....	22,827		Boissier J R S.....	7,331		Boyce G W.....	28,916	71
Bircsak M G.....	20,173	812	Boisvert G A.....	22,534		Boyce J A.....	22,220	
Bird A D.....	24,797		Boizard D R.....	8,565	47	Boychuk F W.....	23,904	
Bird C.....	24,848		Bojczuk D.....	24,601	371	Boyd C A.....	22,779	156
Bird D E.....	20,293		Bokesch A K.....	4,911		Boyd K C.....	24,002	
Bird R J.....	35,918	887	Bolen K G.....	13,981		Boyd L C.....	16,309	
Birkett A G.....	20,954		Boley W J D.....	22,892		Boyd S R.....	22,264	
Bishop A F.....	24,587		Bolleman J.....	25,960	520	Boydin R R.....	24,790	
Bishop M C.....	37,154		Bolton M A.....	4,744	266	Boyer H H.....	22,067	
Bishop M P.....	24,140		Bonare A J.....	41,503	2,398	Boyes D R.....	23,759	
Bisset D L.....	28,853		Bond D.....	18,000		Boyes F.....	14,412	
Bisson A.....	25,381		Bonderoff L N.....	23,013		Boyko V S.....	21,858	
Bisson J.....	24,736		Bonderud A W.....	22,872		Boyling J A.....	21,016	
Bisson M J.....	27,562		Bondzduk S.....	16,866		Bracx A.....	24,249	
Bizuk B G.....	22,407		Bone T W.....	29,592	207	Braten D R.....	7,630	
Bjork K R.....	22,928		Bonham K.....	8,422		Brace A.....	3,860	
Bjorklund K.....	1,834		Bonk C.....	16,569		Brackett G J.....	16,134	48
Bjomoy J A.....	35,917	83	Bonneau A.....	23,775		Brackett H D.....	22,193	
Bjomson G E.....	31,649		Bonner G W.....	22,869		Bradsch M.....	17,774	
Black A.....	6,152		Bonner J A.....	22,849		Brake P L.....	19,248	
Black D.....	15,909		Bonner O E.....	23,039		Braden H D.....	25,537	753
Black G W.....	23,203		Bonneville G J.....	24,429		Braden M J.....	15,235	
Black J A.....	28,271	223	Bonney J.....	19,614	245	Braden N E.....	21,747	
Black J C.....	24,386		Bonnough R.....	1,588		Braden R S.....	17,450	
Black J P.....	25,701	338	Bonser P J.....	45,108	10,423	Bradford I D A.....	21,159	
Black R F.....	27,638		Bontron D.....	22,028		Bradford L E.....	21,607	
Black V.....	22,433		Bontron F J.....	23,700		Bradford M A.....	20,290	
Blackburn D G.....	33,827	140	Bontron T A.....	26,020	634	Bradford S L.....	23,324	
Blackburn J H.....	3,105	183	Boogaars A.....	2,278		Bradley J.....	5,619	
Blackburn K L.....	2,551		Boon D A.....	24,287		Bradley K S.....	22,407	411
Blackburn T R.....	10,231	290	Boorer B.....	22,289	991	Brady R.....	17,301	
Blackey G J.....	28,250		Boorer I.....	22,293	680	Bragg M A.....	17,424	
Blackey J H.....	48,393	3,752	Booth R A.....	21,681		Bragg P.....	1,158	
Blackman A W.....	25,734	366	Boothman A E.....	26,636		Brada L O.....	21,938	
Blackstock G R.....	22,950		Borek T A.....	12,549		Braithwaite J.....	7,861	
Blackwell R A.....	25,363		Borg M L.....	10,868	35	Braithwaite S.....	18,199	
Blackwood A J.....	23,773		Borgens G S.....	22,483		Braykovic G L.....	17,879	
Blagdon T.....	24,658		Borgon L E.....	24,335	79	Brumth W C.....	22,077	
Blaine T A.....	22,014		Borkowski D J.....	22,931	1,023	Brumth P J.....	22,240	
Blair J R.....	21,377		Borle J H A E.....	24,400	711	Brundel J P.....	22,868	28
Blair T B.....	7,464		Borman G E.....	21,324		Brunden R L.....	21,288	
Blair T B.....	4,931		Borno J S.....	20,664		Brandon K R.....	23,757	49
Blair W.....	21,215		Borrowman A.....	301		Brandon K M.....	24,072	
Blake L.....	24,739		Borshova F.....	33,089		Brandt R E.....	26,127	558
Blake M F.....	22,139	1,093	Borutski E J.....	24,583		Brand D J.....	24,414	550
Blake P.....	25,051		Borza A E.....	24,881		Brasch A W.....	24,894	
Blake T W.....	7,695		Bose W B.....	25,295		Brash T G.....	7,302	
Blake W E.....	23,044		Boser P W.....	21,753	286	Bratt H M.....	32,723	
Blakey M E.....	9,854		Boser S.....	8,269		Brown C.....	19,114	
Blanchard S E.....	41,100	234	Boser S.....	1,586		Brown C C.....	24,244	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Bray G J.....	1,065	Brown G B.....	21,346	Bunce T.....	26,647
Brazier B.....	5,099	Brown G L.....	20,579	Burch A.....	23,333
Breakwell N.....	22,109	Brown G W.....	44,211	Burdenuk E J.....	24,616
Breault K S.....	16,446	Brown H R.....	17,670	Burdett R E.....	21,140
Brecknock M H.....	23,216	Brown I C.....	27,614	Burdikin D C.....	23,093
Breedveld S M.....	16,241	Brown I C.....	32,775	Burdyny D M.....	20,137
Breese D.....	19,211	Brown J C.....	23,295	Burechalo Z A.....	27,018
Brekke N B.....	26,478	Brown K J.....	24,747	Burgess D F.....	34,422
Bremner H.....	23,195	Brown K W.....	2,931	Burgess D A.....	17,596
Brendemuehl B.....	6,650	Brown L.....	27,900	Burgess H D.....	13,879
Brennan D T.....	4,527	Brown L G C.....	29,797	Burgess R O.....	27,770
Brennan S L.....	15,259	Brown M E.....	7,541	Burgess T J.....	29,536
Brenner E F.....	24,848	Brown M F.....	35,177	Burgoyne S F.....	24,187
Brenton E M.....	30,153	Brown M J.....	7,550	Burke J E.....	18,953
Breton M P.....	22,615	Brown M J.....	30,635	Burke R F.....	23,332
Bretecher D.....	24,234	Brown N E.....	21,978	Burkholder R D.....	22,767
Brethour M G.....	21,854	Brown N L.....	6,477	Burnett H J.....	21,011
Brett B.....	23,465	Brown R.....	21,461	Burnett R E.....	31,487
Brett J D.....	21,161	Brown R A.....	24,757	Burnham P J.....	6,443
Brett P H.....	47,655	Brown R A.....	22,406	Burns D M.....	23,422
Brett R G.....	21,531	Brown R A.....	22,997	Burns F V.....	22,030
Breukens D K.....	21,517	Brown R D.....	12,807	Burns Lana.....	20,344
Breukens H J.....	44,241	Brown R E.....	15,067	Burnstein S R.....	18,370
Brewer A J.....	23,671	Brown R J.....	6,711	Burroughs L.....	9,466
Brewer G P.....	21,540	Brown S.....	7,731	Burrows J A.....	21,869
Brewin R L.....	42,368	Brown S R.....	4,106	Burrows R G.....	39,709
Brewster T.....	18,883	Brown T S.....	19,674	Burt S G F.....	30,245
Brian J I.....	20,592	Brown W A.....	20,207	Burtch J S.....	17,934
Brickwood C H.....	22,170	Brown W R.....	21,432	Burton A M.....	16,289
Bridal B L.....	13,994	Brownhill R H.....	13,388	Burton R R.....	24,591
Bridge R A.....	7,947	Browning L J.....	13,458	Burton S.....	27,134
Bridge R P.....	7,684	Brownlee G A.....	2,940	Burton T G.....	21,745
Bridges R J.....	22,546	Bru C J.....	20,760	Burtwell D L.....	16,803
Brietake M J.....	23,858	Bruce G M.....	21,559	Busby D R.....	12,578
Briggeman L F.....	21,934	Bruce J W.....	19,306	Busby D R.....	1,396
Briggs T A.....	16,510	Bruce W J.....	27,324	Busby R.....	13,050
Briglio J.....	25,769	Bruuger M W.....	30,897	Busfield A.....	24,773
Brillinger C D.....	18,488	Bruhn R L.....	26,755	Bush A D.....	20,021
Brillon G.....	398	Bruhs A A.....	25,162	Bush T L.....	2,623
Brinkworth W M.....	20,564	Brulotte R M.....	24,180	Bush W E.....	21,124
Brisco D M.....	18,490	Brummell S D.....	22,943	Busley L A.....	6,116
Briscoe M G G.....	24,175	Bruce R B.....	34,465	Busler N H.....	16,765
Briskham C R.....	28,831	Brunn R D.....	14,229	Bussey H R.....	21,215
Britch G.....	22,722	Brunton G B.....	20,870	Butler Cole A C.....	24,047
Brittain D W.....	23,671	Brunton T A.....	25,886	Butler D B.....	33,561
Brittain R.....	6,683	Bryan M.....	7,783	Butler J A.....	20,341
Britton R.....	25,594	Bryant D H.....	24,286	Butler M F.....	26,438
Brizan A M.....	16,077	Bryant H W.....	21,497	Butler R B.....	6,284
Broad G R.....	23,756	Bryant J.....	23,268	Butler S.....	16,315
Broad J B.....	22,701	Bryant R J.....	25,645	Butterfield E G.....	29,481
Broadhead K W.....	4,945	Bryant T R.....	22,643	Buyse M J.....	21,865
Broadhead R J.....	14,013	Bryck M D.....	9,508	Byer L J.....	18,095
Brock J G.....	24,263	Brydges S D.....	30,587	Byer R B.....	22,465
Brock R C.....	9,169	Brynsen K.....	39,434	Byers D L.....	43,104
Brodby L A.....	24,284	Brynnildsen F B.....	9,976	Byers V J.....	36,087
Broderson A.....	3,199	Buchanan B C.....	21,882	Byhre R E.....	10,390
Brodie H J.....	24,387	Buchanan D A A.....	19,739	Bylica G N.....	22,155
Brodie J A.....	30,694	Buchanan R G.....	31,053	Byng D.....	21,223
Brodie M J.....	6,072	Buchanan R J.....	21,787	Bynuck J J.....	37,845
Brodie M L.....	17,660	Buchanan W J.....	12,753	Byrd W A.....	23,319
Brockhuis G M.....	24,604	Buchart D J.....	2,918	Byrne P U.....	31,688
Bronson G R.....	18,481	Buck B E.....	4,592	Byrnell B R W.....	4,703
Bronson L.....	15,847	Buckel A W H.....	26,887	Byrnes P D.....	19,835
Brookbank K G.....	21,259	Buchanan B R.....	27,457	Byrnes P D.....	4,293
Brookbank R G.....	21,159	Buckie D C S.....	24,912	Byron I L.....	9,116
Brooke W S.....	21,129	Buckie J L S.....	48,406	Bystedt T M.....	17,951
Brooks D J.....	27,984	Buckley A C.....	10,622	Cacaci L E.....	8,996
Brooks D T O.....	11,130	Buckley D A.....	28,197	Cade B J.....	4,274
Brooks E C.....	25,350	Buckley J J.....	24,832	Cade G E.....	23,326
Brooks J C.....	22,525	Buckley M C.....	28,639	Cade R G.....	32,291
Brooks J C.....	27,830	Buday M E.....	10,893	Cadwallader D E.....	4,050
Brooks J W.....	17,444	Budd R.....	22,820	Cadwell G.....	24,309
Brooks V C.....	6,660	Budden D P.....	9,902	Cahley D.....	27,861
Brophy T.....	20,499	Budden W A.....	42,551	Cahoon G S.....	1,759
Brosnikoff C N.....	20,809	Budvesel J.....	25,522	Cahoon R Y.....	25,023
Brosseau H.....	21,842	Budzko E.....	26,554	Cail M J.....	29,415
Broughton R E.....	29,771	Budeckert R L.....	23,188	Caillet D M.....	20,059
Brouwer R A.....	19,279	Bueno J A.....	20,049	Cairns S W.....	29,272
Brouwers E F.....	20,073	Buettner D G.....	13,254	Cairns V N.....	20,345
Browell R V.....	24,566	Buettner R H.....	40,385	Caissie D J.....	9,956
Brown John J W.....	26,488	Buhler J E.....	22,569	Caissie D J.....	3,711
Brown A.....	20,017	Bukkos A.....	28,404	Caissy M W.....	7,280
Brown A C.....	44,213	Bulich B.....	24,659	Calbick W B.....	22,286
Brown A C.....	46,388	Bulk A S.....	16,639	Calder A W.....	13,439
Brown A N.....	24,958	Bulk M A.....	24,846	Calder C V.....	21,983
Brown B G.....	22,382	Bull K G.....	22,109	Calder R D.....	24,938
Brown C L.....	21,072	Bull L.....	17,674	Calder W L.....	37,113
Brown C W.....	6,840	Bull T J.....	25,102	Calder W W.....	21,545
Brown C W D.....	25,217	Bullard J R.....	29,189	Caldwell A R.....	23,012
Brown D.....	21,210	Bullen A W.....	24,277	Callaghan A F.....	26,674
Brown D.....	23,797	Bullivant L G.....	32,913	Callaghan J R.....	39,608
Brown D A.....	6,166	Bullock D K.....	15,884	Callander G W.....	21,183
Brown D E.....	30,473	Bullock J S.....	25,304	Callander K.....	26,719
Brown D K.....	24,683	Bulman J W.....	24,834	Callaway J A.....	32,599
Brown D R.....	22,904	Bumstead P L.....	19,656	Callbreath L S.....	5,144
Brown D W.....	22,343	Bunce H.....	24,940	Callbreath M A.....	24,761
Brown F T.....	35,464	Bunce J L.....	17,221	Callbreath P.....	2,230

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Calnan H L	19,630		Cartie C T	25,286		Cheveldeaw A D	20,297	
Callagione A T	6,858		Cartie H R	25,647		Cheveldeaw D L	21,364	
Calvert J	14,931		Cartwright R	22,788		Cheveldeaw W	34,995	
Cam A A	36,422		Cary A	10,676		Chiang C	35,239	3,342
Cambrey J A	39,841	1,537	Cary W O	28,278	6,165	Chiarotti B	1,913	
Cambrey J G	5,711		Caryk S	17,389		Chiarotti T	25,589	735
Cambridge L M	21,561		Caryk W J	27,580	643	Chiasson E C	39,621	35
Cameron C K	17,267		Casby G G	100		Chief A J	9,228	
Cameron D	35,841		Casemore B W	26,570	35	Chignell G L	36,768	
Cameron E M	17,805		Casero M	24,824	1,231	Chimko M	1,100	
Cameron I D	20,453		Cass R P	8,792		Chingee S	7,348	
Cameron I R	17,582	28	Cass E P	6,815		Chisholm A B	27,245	
Cameron L H	23,425	3,976	Cassell D M	26,042		Chisholm D	43,829	6,256
Cameron R B	20,679		Cassell R A	22,470		Chisholm D B	27,628	
Cameron R G	23,657	793	Cassidy R T	24,065		Chisholm R W	5,411	
Camilli G H	27,424	4,168	Castrucow M A	4,758		Chisholm R W	13,906	
Campara R A	22,102		Castrucow M A	17,969		Chiu P K	30,033	2,334
Campbell A A	23,211		Castrucow M P	31,958		Chok M	18,641	171
Campbell A R	22,321		Cattee D E	9,793		Choquette M M	21,784	2,763
Campbell B C	22,795		Cattermole A A	20,479		Chora C L	1,129	
Campbell B J	206		Catton L M	22,438	53	Chornoby D E	17,762	
Campbell B L	22,752		Cavanagh R J	31,354		Chornoby P E	20,491	
Campbell C G	27,018		Cavanaugh E	23,344		Chou R K S	38,351	257
Campbell C M	80		Cavanaugh S J	6,203		Chow D M	13,614	
Campbell D	21,856	2,305	Cavin G A	33,492	3	Chow J	24,604	
Campbell D B	22,465		Cavin G C	7,883		Chow W C K	3,327	507
Campbell D C	23,429		Cavin M A	10,480		Chow W S	19,669	
Campbell D G	21,107	21	Cayer J P	21,480		Chown D P	5,313	
Campbell E B	24,647	95	Centanni F	21,430		Chown R K	5,495	
Campbell F R	21,088		Centanni L	20,778		Choy A P	23,317	615
Campbell H J	21,750		Cepicky M V	42,742	6,018	Christensen C	17,100	
Campbell J C	21,567		Cervello R	20,215		Christensen F H	53,339	3,038
Campbell J D	25,368		Chadbourne G	28,154		Christensen P G	26,623	
Campbell K J I	5,029		Chadsey B D	23,171		Christensen S C	37,867	10,082
Campbell L	15,954		Chadwick L E	18,092	94	Christensen T C	14,141	
Campbell L S	25,210		Chadwick R	31,113		Christian M B	2,779	
Campbell M	26,374	7,581	Chadwick R J	38,466		Christiansen K	18,342	
Campbell M R	24,923	1,135	Chaffee R D	31,359		Christianson D	27,601	106
Campbell N A	24,208		Chaloner T D	21,165	658	Christie C D	7,369	
Campbell R A	25,935		Chamberlain A D	22,076	646	Christie T J W	21,633	66
Campbell R W	28,282		Chamberlain A W	24,587	40	Christy T C	22,953	
Campbell S	2,782		Chamberlain D N	24,746	1,649	Chrystall R A	24,379	
Campbell S W	22,511	76	Chamberlain N W	23,848		Chudik W	23,052	69
Campbell V	20,166	257	Chamberlain T R C	22,320		Chudleigh S L	7,269	
Campbell W V	20,667	616	Chamberlin C K	12,864	38	Chupa B	19,459	1,648
Canfield K	29,372		Chamberlin H F	22,558		Chupa E A	2,365	
Canon A V	18,207		Chamberlin P	18,846	361	Chupa R E	10,541	855
Canon M P	21,397		Chambers D G	21,792		Chupa S D	6,192	120
Capnerhurst R	21,397	228	Chambers F O	33,394		Chura D J	27,532	
Caravetta S	22,552	238	Chambers L C	2,618		Church G R	26,411	36
Cardinal G C	10,946		Chambers R W	7,137		Church J E	5,550	
Carey A J	23,011	1,773	Chan N	6,151	41	Church N C	5,717	1,248
Carfrae B D	18,634		Chandra S	25,847	297	Churchill D W	21,435	
Carlick J	24,797		Chang W	25,726		Churchill L J	35,137	302
Carlick P	1,389		Chanton M C	4,900		Churchill T D	29,076	
Carlin R J	6,759		Chaplin D R	26,008	484	Chursinoff E	20,136	
Carlisle J	21,235		Chapman A W	23,702		Cibella P	21,582	
Carlson N R	22,749		Chapman H	1,550		Cira L J	20,105	
Carlson A E	24,220		Chapman K	4,440		Civitarese T E	22,876	220
Carlson B F	27,332	118	Chapman R A	29,177	2,544	Claire A	18,991	
Carlson B J	18,739		Chapman R L	40,675	6,218	Claire J A	13,932	
Carlson B J	2,509		Chappell A	17,338		Clandening A J	38,114	1,998
Carlson E C	23,287		Chappell W D	37,118	5,016	Clapp F A	30,465	2,080
Carlson E L	20,317	45	Chaprun P	26,528		Clapton J	2,877	956
Carlson G A	12,566		Charbonneau L E	18,813		Claridge W R	20,189	
Carlson N W	21,299		Charest R B	16,248		Clark A A	1,434	
Carlson P G	28,538	535	Charette L F	21,876	926	Clark D A	12,918	
Carlson T E	25,135	998	Charlesworth J F	25,324	413	Clark G A	46,436	3,819
Carlson W C	33,420		Charlie L B	21,862		Clark J B	29,443	75
Carlyle S	19,516	6,952	Charlton J R	21,494		Clark J H	25,641	
Carmichael B	21,840		Charlton W C	21,614	97	Clark J P	40,343	944
Carmichael J E	22,174		Charnell R A	22,471		Clark K W	24,111	
Carmichael K J	24,227		Chartier M N	21,197		Clark M S	10,178	34
Carnegie C J	2,870		Chase B E	18,748		Clark P S	21,135	
Carnie H G	26,502		Chase B E	18,741		Clark R	17,805	
Carnie I L	22,061		Chase J F	9,145		Clark R B	11,861	
Carpenter J M	18,779	263	Chase L	28,228	1,033	Clark R E	1,148	
Carr G V	25,704	299	Chase R J	25,123		Clark R H	21,481	
Carr J J	5,694		Chaster G J	21,885		Clark S A	2,943	
Carr J L	23,155	7	Chater D W	24,155	4,614	Clark S D	18,430	12
Carr P J	63,891	4,870	Chaitha B S	5,355		Clark T A	24,899	
Carr L	15,803	2,803	Chatham C J	21,162		Clark W G	19,537	
Carr T C	27,139		Chatt C	829		Clarke C J	18,076	
Carrelli R	20,055		Chatterton K	30,049		Clarke C P	23,763	
Carrie M A	22,692		Chatwin J	19,598	106	Clarke D A	27,639	2,024
Carrie R T	19,980	14	Chauhan J	13,375		Clarke D S	34,902	
Carrigan A	28,248		Chauhan J W	23,423		Clarke F S	14,123	2,391
Carrigan K B	22,158		Cheng B	24,716		Clarke H D	23,340	71
Carrington D N	40,836		Chennells E L	20,304		Clarke J J	16,811	
Carroll S B	36,685	7,413	Chenoweth J J	24,840	714	Clarke J W	21,564	
Carson D R	21,099		Cherbo R P	23,108		Clarke K R	17,164	
Carswell D	25,080		Chernokoff T	23,012	3,774	Clarke M A	21,997	
Carter D	35,507		Chernoff W D	7,671		Clarke R	26,668	
Carter G D	21,928		Cherrier M J	25,392	2,474	Clarke R	21,554	171
Carter H N	25,138		Chervenska T C	21,434		Clarke R D	31,063	
Carter T F	22,075		Chesley I T	8,423		Clarke R D	26,479	
Carter V	13,293		Chester H D	22,140	5,066	Clarkson D C	8,718	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Clarkson R.	21,088	Compton L. D.	18,288	Coutts W. J.	20,130
Clarmont S. L.	3,991	Conley J. S.	9,466	Coutu D. P.	28,443
Clarmont S. L.	2,875	Conlin R. M.	16,834	Couture G. K.	21,695
Classen G. M.	4,308	Conlon P. L.	20,972	Covey H. A.	30,063
Cloughton I. R.	24,357	Connah A.	27,691	Cowan W. A.	18,996
Claussen D.	17,203	Connauton J. M.	6,982	Coward G.	28,325
Claussen T.	29,196	Conne C. A.	7,565	Cowburn I. R.	23,042
Clavier I. E.	7,627	Connolly R. J.	20,119	Cowden S. T.	8,636
Claxton L. G.	12,255	Connor P.	24,635	Cowell D. W.	21,479
Claxton L. G.	993	Conran M. T.	20,904	Cowen R. C.	21,026
Clay A. W.	16,455	Conseiller C. F.	19,739	Cowie D. Y.	21,788
Clay D. W.	33,480	Constantineau L.	22,209	Cowie G. H.	32,117
Clayton L. M.	9,091	Conway R. G.	22,209	Cowie G. R.	22,897
Clazie B. A.	4,471	Cook C. L.	2,948	Cowie J. A.	22,481
Clazie B. A.	11,271	Cook D. A.	26,052	Cowles N. H.	26,160
Clazie B. J.	22,176	Cook G. L.	9,005	Cowley L. E.	22,775
Clement B. J.	17,838	Cook J. C.	21,162	Cowley R. D.	41,388
Clement K. A.	23,005	Cook J. D.	18,242	Cowley R. W.	24,023
Clements A.	21,039	Cook J. J.	11,148	Cowden A. R.	18,764
Clerke M. J.	21,773	Cook K. H.	9,768	Cowden E. M.	20,563
Cleve W.	29,563	Cook L. D.	23,012	Cox C.	17,910
Cleveland E.	23,228	Cook L. M.	25,557	Cox C. J.	23,543
Clifford J.	22,463	Cook V.	16,138	Cox D. G.	18,268
Clifford R.	27,869	Cooke D.	10,107	Cox J. A.	11,275
Cline D. B.	20,242	Cooke K. C.	6,421	Cox J. L.	33,844
Close K. E.	27,381	Cooke W. A.	23,127	Cox R.	21,228
Close R. M.	16,769	Cooke W. H.	30,840	Cox R. K.	46,244
Clouthier S.	22,427	Cooley R. A.	21,714	Cox R. K.	159
Cloutier T. A.	32,343	Coomber R.	3,426	Cox S. R.	12,179
Clovris R. W.	9,869	Cooper C. A.	24,103	Coyle J. D.	10,074
Clowater G. B.	30,095	Cooper D. S.	1,652	Cozzi S. S.	23,740
Coates J. F.	27,830	Cooper D. W.	28,646	Crabbe R. R.	38,874
Coates M.	25,708	Cooper M.	9,556	Craddock J. N.	25,236
Coates R. D.	26,377	Cooper M. W.	28,260	Craig B. J.	24,254
Coates W. R.	22,509	Cooper R. D.	21,999	Craig G. R.	7,416
Cobbledick G. W.	5,843	Cooper R. F.	22,004	Craig I. W.	24,680
Cobbs J.	36,952	Cooper T.	15,666	Cramer W.	24,686
Cobey E. H.	21,755	Cooper T. H.	23,856	Cranton C. W.	13,402
Coburn K. C.	28,811	Copeland A.	1,091	Crantz D. C.	25,981
Cochran E. M.	18,051	Copeland C. E.	24,545	Crane D. L.	18,273
Cochran J.	25,819	Copeman J.	17,697	Craven R. A.	26,239
Cochrane L.	3,624	Copland C.	20,900	Crawford A. E.	17,346
Cochrane R. M.	22,123	Copland C.	31,863	Crawford B. A.	23,309
Cockrell A. C.	24,804	Copp D. L.	22,415	Crawford B. B.	30,710
Cockroft E. G.	6,394	Copp G. D.	21,008	Crawford G. C.	3,646
Codrigton E. L.	25,260	Coppin C. A.	14,231	Crawford P. E.	13,614
Coe O. G.	23,469	Coppin C. M.	25,608	Crawley M.	4,679
Coe R. W.	21,516	Copping W. O.	10,096	Cream R. T. C.	23,908
Coelho J. M.	19,794	Corak R.	26,929	Cready D. M.	26,621
Coffey R. E.	24,840	Corak W.	26,571	Creed N. A.	30,170
Colak M.	16,348	Corbett B. J.	25,520	Creed R. L.	32,586
Coldicutt G.	23,698	Corbin W. R.	25,064	Crenn J. O.	26,072
Cole D.	11,021	Corder R. J.	24,203	Crichton L. W.	4,095
Cole D. M.	17,510	Cordingley A.	22,300	Crichton W. H.	19,814
Cole J. W.	30,274	Corden S.	31,856	Crickett G.	13,019
Cole R. M.	24,289	Corey R. E.	30,281	Cridder J. R.	33,415
Cole S.	16,847	Corke D. L.	36,482	Crispin D. J.	31,424
Coleman W. K.	12,376	Corlazzoli D. A.	11,205	Crisp P. R.	30,753
Coleman M. N.	24,802	Corlett A. J.	26,670	Crist B.	21,528
Coles R.	300	Corlier J. A.	16,957	Cristofanelli R. T.	21,791
Colgan D. V.	22,534	Corlish E. A.	21,592	Croft K. B.	31,058
Colgan J. A.	46,808	Corlish F. W.	23,802	Crocker G. E.	26,704
Collard J. D.	17,762	Corrick A. A.	26,633	Croft L. E.	1,663
Collard L. J.	16,237	Corrigan D. M.	13,231	Crombie G. A.	13,464
Collard R. C.	25,813	Corrigan D. M.	5,094	Cronin P. R.	7,737
Collar G. S.	25,473	Corriveau P. P.	26,232	Cronin R. M.	5,289
Collicott A.	24,808	Corrie T. L.	5,193	Cronk N.	20,701
Collier C. E.	26,970	Cosens G. M.	25,852	Cropley C. H.	16,102
Collier H.	17,774	Cosgrove D. M.	14,712	Crosby D.	14,588
Colligan G.	24,269	Cosman E. A.	25,731	Cross D. M.	24,061
Collington J. A.	22,759	Coss M. E.	875	Cross H. D.	18,282
Collins A. H.	25,075	Cossentine L. M.	22,944	Cross P. M.	8,531
Collins A. P.	19,520	Coster O. C.	25,121	Crossan B. W.	8,960
Collins G. D.	21,611	Coster O. C.	20,997	Crossley R. M.	26,774
Collins H.	25,573	Cosman K. R.	26,797	Crosswell H. H.	22,545
Collins J. W. C.	23,310	Cote J. E. P.	1,071	Crothers S.	6,021
Collins R. C.	1,048	Cote P. L.	8,855	Crothers W.	18,769
Collins R. S.	22,656	Cotes J. J.	16,946	Crough G. D.	740
Collinson R. C.	26,035	Cotter J. E.	8,533	Crowder E. V.	17,459
Collison M. D.	28,246	Cotton W. L.	22,974	Crowder E. V.	7,805
Colussi J. G.	20,271	Couch D. P.	22,974	Crowston E. M.	25,724
Colville C. W.	7,033	Coughlan L. L.	21,365	Crozier R.	4,299
Colvin C.	17,799	Coughlan R. J.	27,499	Crozier W. M.	29,452
Colwell H. L.	24,159	Coulson J. C.	25,801	Cruickshank K. C.	30,117
Combe R. A.	13,407	Coulter D. R.	25,499	Cryderman A. D.	30,117
Combs L. A.	17,625	Coulter F. A.	28,158	Cryer J. L.	21,189
Combeau J. M.	35,334	Coulter K. M.	21,468	Csaki F.	15,280
Combeau M. J.	484	Coupe H. F.	44,439	Cubitt W. J.	21,099
Combeau N. D.	17,991	Coupland K. G.	22,181	Cucksey J. K.	30,684
Comer J. H.	39,467	Coupland M.	33,008	Cudmore D. G.	26,773
Comer K.	22,184	Courtall C.	17,689	Cudmore K. S.	10,186
Commandeur L. P.	6,312	Courvoisier L. W.	23,768	Culbert L. O.	21,604
Commandore W. G.	5,920	Cousineau P. J.	24,653	Cullen D. D.	10,425
Compagna A.	24,322	Cousins L. C.	18,901	Cullen K. I.	347
Compton A. J.	33,080	Coutlee O. F.	22,853	Cullen R. L.	35,076
Compton E. H.	25,351	Coutts D.	20,089	Cullen R. L.	24,193
		Coutts T. L.	16,100	Cullinane H. R.	16,558

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Cullinane P M	25,794		Darin M D	6,283		Decker D S	14,170	
Culling D	29,669		Darling G A	27,363	1,257	Decker M T	9,437	
Culling D J	17,615		Dasanjh A	9,025		Decker S A	22,271	
Culp C W	25,874	1,756	Dash A V	5,865		Decker W T	24,230	203
Culver J D	13,736		Dash E K	31,584		Decook D F	20,718	
Cumming G	20,804	268	Dash R K	43,969	12,046	Decuene R	24,253	639
Cumming T J	3,552	14	Dassieres P V	38,473		Dedels B	25,639	
Cummings E E	9,593		Datenc W	18,123		Degagne J R	7,046	
Cummings J	32,139	1,043	Daub K H	26,004		Degner J S	27,437	
Cummings K A	23,105	161	Daubner M L	18,906	25	Degoey J	9,605	
Cunliffe D S	36,044	3,181	Dauk M	17,079		Degovics S	26,353	
Cunningham D M	20,813		Daumont D	10,722	1,796	Degraaf W	21,038	1,252
Cunningham D R	24,876	35	Daunes A R	24,093		Degraff R G	25,697	201
Cunningham H B	27,944	5	Daunes W E	25,068		Deikoff J J	17,816	2,339
Cunningham H G	39,531		Davey R W	26,130		Deklerk W	22,773	
Cunningham R A	20,019		David P	8,171	1,070	Delaney D L	31,390	225
Cunningham T	23,843		David W G	31,631	74	Delaney K K	15,471	
Cupp M E	3,297		Davidoff F	20,602		Delaney T M	4,372	15
Curston C R	8,770		Davidson A	41,380	603	Delaronde S L	12,272	
Curston J R	24,663		Davidson D A J	20,113	177	Delcourt B A	29,940	
Curston K A	25,651	77	Davidson D E	7,756		Delcourt H A	25,215	
Curley M	504		Davidson E P	19,559		Dell R K	27,944	
Curnow R L	10,963		Davidson G W	21,879		Dell W E	23,583	
Curr W	20,890		Davidson J	2,457		Delong R C	12,029	95
Currie D	21,681	91	Davidson K D	11,443		Delong R C	1,454	
Currie D S	24,754	133	Davidson R	13,163		Delorme K L	1,247	
Currie J J	7,398		Davidson R A	10,379		Deluca J W	13,135	
Currie J R	25,398		Davis H J	3,814		Deluca L R	14,136	
Currie V A	20,042	1,871	Davis B A	22,728		Delucy D M	1,173	
Currie W M	15,718		Davis B J	2,652		Delyea H	25,699	7
Currier M	20,307	432	Davis C J	18,216		Delyea L A	21,846	2,303
Curner P J	22,275		Davis C S	25,432		Demers L	24,564	
Curry G	21,796		Davis E G	22,480		Demers R A J	12,094	
Cursons P L	6,348		Davis G N	11,196		Demers R W	21,105	299
Curtis B	13,074		Davis G R	18,545		Demeter J M	23,071	
Curtis P	19,680		Davis H G	24,793		Demmitt A R	6,655	
Cushman F	8,956		Davis P A	14,793		Demossac M L	24,725	
Cusworth T	9,590		Davis P E	34,998		Dempster B J	23,699	80
Cutforth D W	19,553		Davis S R	33,198	732	Dempster R J	30,732	
Cutler D J	22,278		Davis T	21,121		Den-Hoed B	24,243	
Cutt S	40,200	2,252	Davis A L	30,645		Dendy H D	25,655	216
Cutt S J	9,467		Davis D F	24,942	1,707	Denham M L	2,155	
Cutting K R	25,458	2,491	Davis E C	21,145		Denisoff N	22,560	520
Cwikula W A	9,287		Davis E R	20,453		Dennill E C	12,402	
Cyr I E	24,642		Davis G J	25,838	6,295	Denomey J W	27,036	1,364
Cyr L M	25,361		Davis J	3,720		Denomey R	20,622	856
Cyr M I	24,167	631	Davis J E	18,930	278	Dent T A	25,322	
Czaban S L	18,457	517	Davis K C	36,837		Dent W H	29,471	
Czech J P	18,712	274	Davis K D	29,734	258	Denton H L	32,705	
Czemicki J T	22,039		Davis L	18,121		Denton M I	5,492	
D'Hondt C J	22,960	63	Davis L	20,418		Der G N	30,290	
De-Luz V M	15,964		Davis L	13,332		Derby K D B	9,276	
Dacey W D	21,166		Davis L A	16,052		Derbyshire P J	25,987	44
Daer B L	15,216		Davis L B	21,267		Dergousoff W	273	
Dady P A	7,430		Davis L G	47,544	1,244	Derkach J L	26,380	1,597
Daem D	7,625		Davis P A	19,659		Derksen H	24,836	
Daenckaert B R	32,682		Davis R A	12,000		Dermody N R	14,191	
Dafoe L F	24,726		Davis R D	18,899		Derosa J A	17,221	
Dagasso J A	20,025		Dawson B	17,778		Derrick J A	20,670	
Dagnolo M	1,775		Dawson C R	25,080	560	Des Meules D R D	23,733	
Dahl K R	22,549		Dawson G G W	24,311		Desautels T M	29,052	
Dahl P H	29,621	3,244	Dawson W D	31,874		Deschambault R	9,292	
Dahlberg L O	14,999		Dawson W G	43,031		Deschamps J W	6,401	
Dahle M	16,611		Day B D	27,451	2,892	Descoteau L M	18,378	
Dahlstrom C H	24,272		Day D J	24,933	1,817	Descoteau R M	10,572	
Dainard G C	31,092		Day D J	26,114	154	Desilets Y T	18,217	
Dainard S R	22,059		Day J D	20,087	185	Desimone A G	29,960	311
Dalby P	17,699		Day M D	19,134		Desjardin W J	25,526	
Dale B P	12,844		Day N A	18,299	55	Desmarais L A	8,637	
Dale J T	23,309		Daykin A S	18,630		Desrochers R L	25,535	
Dally J	1,642		Daykin D W	25,708	7	Detweiler W D C	22,707	
Dalpe R R	27,259	6,388	Daykin N W	24,129	406	Deutsch J L	36,707	
Daly J M	22,891	2,893	Dayus S	23,296	619	Deutch M	8,518	
Dalzell M G	24,705		De Bruyne A A	14,637		Devaney R D	21,089	
Damgaard G	33,119	835	De Jager R F	19,572		Deveau C L	18,181	
Dan H S	2,784		De Lafrancie J A	1,172		Deveau R D J	20,801	
Danby R J	10,379		De-Boer L J H	53,383	2,936	Devine S	9,833	
Dance G	24,181		De-Corte B G	24,354		Devlin D M	8,255	
Danczak D K	22,111		De-Crue R R	22,304	724	Devlin W F	21,250	
Danczak H	6,493		De-Graaf A C	24,249		Devuyst W J	27,880	3,936
Danczak M H	20,729		De-Minns L M	16,772		Dew D C	24,829	
Daney K E	14,182		Deadmarsh W A	22,472	1,593	Dew N J	22,793	
Danielcz J M	17,056		Deak W	36,389	225	Dew R J	21,944	272
Daniels B R	33,646	1,596	Deakin B J	29,959		Dewetter A	10,530	
Daniels G R	25,055		Deakoff G M	23,053		Dewhurst C A	15,742	
Daniels R M	22,973		Deakoff S	2,230		Dewolf D	20,112	
Danielson D A	23,376		Dean B	21,872		Dewolfe M S	6,398	
Danielson M W	23,192		Dean P J	29,542		Deyager A R	44,701	911
Dankwerth L D	16,967		Deane G J	21,655		Dhalian M	18,638	
Danish M	1,775		Debalinhard C A	4,805		Dhami D S	24,977	
Danuser J	1,906		Debalinhard E B	20,695	73	Di Giovanni E	6,389	
Daoust A E	16,520		Debartolo A A D	21,918		Diakiv S J	16,645	
Daoust D G	26,671		Debolt L A	27,305		Dibbler J C	22,187	
Daponte D B	22,162		Debruin A	14,031		Dicare G	21,188	964
Darbois G	15,874		Debruin W	24,263	7	Dicamillo R	21,834	130
Darby R O	20,237		Decicco C	36,148	10,097	Dick B J	18,191	
Darchangelo G N	6,203	369	Decicco R M	16,453		Dick D J	41,269	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Dick G C F.....	16,376		Doucette N J.....	21,438		Durant J H.....	14,408	
Dick G J.....	22,364		Doucette N L.....	26,705	466	Durk T R.....	26,765	
Dick R A.....	5,162		Doucette W W.....	31,780		Durk W.....	21,132	
Dickenson L L.....	7,999		Dougan B F.....	23,012		Dusdal H F.....	6,241	
Dickey R A.....	29,419		Dougan J G.....	31,813		Dusenbury R W.....	25,339	
Dickie M J.....	17,917	12	Dougans D M.....	17,378		Dussault R.....	27,414	1,119
Dickie N G.....	25,710		Douglas-Tourner K.....	22,960		Dutau B E.....	25,699	562
Dickie W F.....	34,246		Douglas E F.....	28,268		Dwyer T W.....	28,172	313
Dickinson R L F.....	6,471		Douglas G E.....	14,686		Dyble J A.....	27,113	
Dickson D R.....	17,202		Douglas J.....	34,739		Dyck B.....	6,456	
Dickson G E.....	15,824		Douglas J V.....	13,265		Dyck C G.....	26,932	98
Dickson R C.....	4,889		Douglas K P.....	24,844		Dyck D.....	23,134	
Didrich M G.....	22,835		Douglas L N.....	41,798		Dyck D M.....	28,340	
Dieter D R.....	26,648	446	Douillard R A.....	25,188		Dyck D N.....	23,434	
Diemo E.....	25,893	2,763	Dove S A.....	6,928	498	Dyck H D.....	8,523	
Diemo W W.....	24,530		Dowler L V.....	24,263	2,981	Dyck K D.....	7,629	
Diesing D L.....	23,012		Downer F S.....	32,383		Dyck N E.....	24,174	
Diewert A C.....	21,991		Downing G E.....	27,667	225	Dyck P.....	20,992	468
Dignan L R.....	28,723		Downs D T.....	10,340		Dyck P.....	20,944	
Dillabough W A.....	21,346	74	Doyle C E.....	24,965	117	Dyer C M.....	18,712	
Dilling W E.....	21,737		Doyle D J.....	21,243		Dyer L.....	14,943	
Dinock A C.....	36,821	2,162	Doyle D P.....	56,678	6,044	Dyer L O.....	25,024	
Dinosen F J.....	22,992	753	Doyle G W.....	24,290		Dyer M W.....	8,225	
Dingwall R H.....	24,691		Doyle I.....	6,887	2,476	Dyer R.....	28,232	
Dinsdale H.....	21,333		Doyle K R L.....	18,246		Dyer R W.....	27,538	
Dionne D L.....	21,666	663	Doyle M J.....	21,741		Dyke D B.....	15,772	
Dionne F J.....	24,974	682	Doyle M M.....	13,368	332	Dyke D E.....	33,294	
Dirks B V.....	15,770		Dozzi B A.....	18,926		Dyke N J.....	17,828	77
Dirr B.....	8,844		Drader D F.....	23,487		Dykhuizen R A.....	22,004	250
Disher D J.....	26,706		Dragan G J.....	26,230		Dykhuizen R M.....	23,615	
Distasio G.....	21,434		Dragomatz D A.....	7,133		Dykstra F L.....	20,389	124
Ditson R A.....	23,549		Drake H A.....	19,182		Dykon R.....	18,243	
Ditto R O.....	22,019		Drake K L.....	8,430		Dyson R E.....	41,389	100
Diwell C A.....	16,664		Dramstad J.....	25,518	475	Dzanka F.....	1,585	
Dixon A C.....	18,374	1,618	Draper B C.....	32,791	574	Earl D S.....	8,214	
Dixon D E.....	9,532		Draper E.....	5,723		Earl F.....	21,121	
Dixon G L.....	33,632		Draper J G.....	16,212		Earl G D.....	22,712	
Dixon K W.....	22,059	65	Dreiko S.....	25,765	2,306	Eastcott I M.....	24,788	
Dixon R H.....	35,408	2,862	Dreher A M.....	21,788	7	Eastick E G.....	38,909	
Dixon R N.....	23,388	162	Drennan P E.....	16,271		Eastick J C.....	18,311	108
Doan B J.....	28,817		Drew D R.....	19,649	229	Eastman B W R.....	41,496	1,626
Dobie D.....	22,291		Driediger S L.....	18,045		Eaton J.....	16,261	
Dobson D A.....	29,086		Drier M M.....	20,698		Eaton K J.....	1,035	
Dobson K A.....	2,853		Drinkwater R G.....	40,255	2,657	Eaton P.....	22,436	
Dockstader W D.....	22,809		Drinkwater S J.....	21,785		Eberl R.....	10,731	
Dodd R R.....	32,591		Driscoll R B.....	25,331	4,070	Eccles C V.....	16,639	14
Dodd R W.....	40,078		Driver G J.....	21,493		Eccles G D.....	11,458	9,397
Dodding R.....	22,460		Drolet D M.....	10,163		Eckert A.....	21,906	
Doddridge P.....	16,922		Dryden T E.....	24,947		Eckert T.....	11,886	
Doddridge W J.....	40,704	2,646	Dube A E.....	26,060		Edelmann N.....	24,752	
Dodds B E.....	32,819		Dubeau G J.....	23,225	7	Edes H E.....	24,684	
Dodds E N.....	32,806	3,728	Dubois D A.....	16,003		Edgar A R.....	22,508	82
Dodds P K.....	18,673		Dubois L R E.....	931		Edgar J L.....	18,750	
Dodds R E.....	25,198	1,172	Dubois W A.....	28,842	383	Edgcombe S E.....	34,203	
Dodge C H.....	33,198	1,841	Duddy F.....	10,929		Edge J W.....	4,234	106
Dodge G W.....	21,109		Duddy M F.....	25,148		Edgcombe C G.....	22,769	58
Dodgson H.....	13,615		Dudley B L.....	19,322	144	Ediger W H.....	22,843	
Dodman O R.....	24,171		Dudward R H.....	1,567	1,218	Edmunds K D.....	15,654	370
Dodsworth D F.....	39,855		Duerksen J W.....	25,562		Edwards D A.....	27,264	14
Dodsworth M J.....	22,041		Duffey P B.....	27,200		Edwards J A.....	23,516	
Doebert R A.....	21,452		Dufresne A F.....	4,293		Edwards J A.....	29,015	216
Doeg D F.....	22,725		Duggan H L.....	30,618	3,748	Edwards L.....	4,581	
Doerges B L.....	9,474	1,816	Duguy M F.....	24,753		Edwards T D.....	28,396	249
Doherty L.....	25,367		Duguid R J.....	7,890		Efonoff M.....	22,375	
Dodrig D J H.....	24,209		Duke N J.....	17,582		Eftodie P A.....	25,363	
Dolighan T L.....	5,620		Dulay R S.....	22,925		Egan J K.....	22,643	
Doll K L.....	25,508		Dumaine B M.....	16,914		Eggen D E.....	22,279	
Dollimore E D.....	23,508		Dumas R G.....	10,305		Eggen L.....	21,333	
Domay K E M.....	21,261	135	Dummet F R.....	37,561	175	Eggert D.....	16,960	
Domelj M R.....	32,443	1,799	Dummett W J A.....	21,645		Eggie P E B.....	26,868	
Domes B D.....	2,207		Dumont J P.....	19,681		Eggleston F.....	247	
Donald J R.....	22,460		Dumontet R W.....	19,358		Egloff C J.....	32,036	1,791
Donald M A.....	23,034	152	Dunbar B.....	27,428	14	Ehler F A.....	19,686	
Donald W C.....	18,821		Dunbar D A.....	22,722		Ehler R.....	19,954	
Donaldson D J.....	29,298	33	Dunbar J F.....	37,078		Ehm J.....	26,687	
Donaldson S E.....	10,208		Dunbar J P.....	31,849		Ehmann R H.....	20,981	
Donchi M R.....	20,079		Duncan C G.....	29,105	1,550	Eickhoff J C.....	22,956	
Donchi V R.....	24,272	615	Duncan D R.....	26,273		Eide W G.....	24,531	
Dondaneau N L.....	26,059		Duncan J.....	16,116		Eidse B W.....	314	
Donkersley R J.....	27,226	126	Duncan K M.....	22,211		Einaron L E.....	22,871	410
Donnelly A F.....	22,038		Duncan L.....	3,528		Eisan M A.....	20,935	
Donovan C.....	18,728		Duncan L A.....	25,227		Eisenbrenner W W.....	19,785	
Donovan L B.....	31,393	700	Duncan R W.....	22,309		Eisenbush G R.....	20,986	319
Donovan M.....	24,933	280	Duncan S E.....	17,364		Eisner L W.....	10,339	
Donselaar G.....	22,236		Dunn G C.....	17,410		Ekman R.....	22,906	333
Doodson P J.....	23,479	232	Dunn K J.....	8,018		Ekstrom L H.....	25,747	
Doof W F.....	31,467	68	Dunn P S.....	46,348	7,218	Elasoff N.....	22,888	
Doorman D J.....	18,192		Dunn R L.....	15,123		Elcote J F.....	26,805	7
Dorcik F S.....	20,203		Dunn R S.....	8,218	13	Eld M M.....	31,990	
Dorling H A.....	10,494		Dunn S P.....	9,835		Elder D A.....	24,393	
Dorman G M.....	20,930		Dunmore G B.....	25,667		Eldridge B L.....	22,631	334
Dornbier E S.....	7,117		Dunstan W.....	21,510		Eley A G.....	14,167	
Dornfield T A.....	16,033	1,390	Dunwoody J S.....	14,098		Elgert M W.....	7,527	
Dorr L M.....	24,333		Dupus R R.....	31,532	97	Elgie B O.....	26,339	
Dorsey D.....	20,883		Dupuis J V.....	1,397		Elgie R.....	23,290	
Doucet J A.....	12,642		Dupuis C A.....	24,924		Ella E F.....	11,390	
Doucette G R.....	23,820		Durant J H.....	21,511		Elias J.....	21,634	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Ellerton D.	18,645		Factor R V.	19,393		Fines R K.	23,055	1,575
Ellicott K J.	24,934	4,794	Fagan E V.	37,378	3,302	Fink A L.	12,811	
Elliot D G.	25,260	176	Fague D.	23,002		Finlayson R B.	20,729	4,701
Elliot J J.	3,410		Fairbrother F.	29,492	898	Finley J A.	25,778	
Elliot E R.	2,852		Fakaro J J.	25,669		Finnerty M B A.	20,796	638
Elliot G.	28,974		Falardeau E J.	27,865		Finney J L A.	22,178	
Elliot R W.	24,390		Falbo R P.	30,732		Finnie A A.	39,915	
Ellis K B.	15,047		Falconer R.	4,156		Finnigan P T.	22,750	
Ellis L K.	18,007		Falk W.	20,062		Finstad P W.	11,840	
Ellis R W.	30,434		Fallowfield C I.	8,925	1,052	Firby M E.	20,227	6,672
Elston K L.	42,641	5,290	Fantuz E E.	21,816		Fischer D G.	9,625	
Elston M G.	21,199		Faragher C F.	29,629		Fish D H.	23,224	386
Ely M S.	25,569	35	Farina M M.	11,646		Fisher A A.	14,578	
Embree J M.	25,051		Faris J N.	23,085		Fisher C H.	21,581	20
Emerson H.	23,367		Farmer J H.	15,808		Fisher D.	21,723	
Emerson R A.	9,888		Farn M.	18,256	2,294	Fisher I.	20,059	547
Emes H L.	25,246	196	Farmden G.	30,713	2,100	Fisher I D.	21,159	171
Emes R W.	22,458		Farquhar R A.	22,977		Fisher K M.	22,648	1,102
Emmertson V.	23,797		Farrant G V.	18,015		Fisher R A.	35,071	735
Emsland R W.	31,969		Farrell B R.	26,783	4,211	Fisher S J.	24,571	
Emsland T.	20,013		Farrell C M.	20,930	714	Fisher T E.	8,956	
Emslie H G.	22,584		Farrell H A.	10,025		Fisher W E.	10,947	
Endersby A C.	15,230	34	Farrell K.	4,965	460	Fisher W T.	22,748	
Endersby D.	24,311		Farrell S A.	38,262	2,373	Fisk B G.	28,438	
Eng H C.	24,318	12	Faryuk M S.	35,047		Fisk W G.	36,298	810
Engen C.	10,705		Fast H E.	22,715		Fitch A R.	48,960	788
Engnell K G.	5,789	353	Fast K A.	17,245		Fitchett C F.	23,072	
English L L.	26,212	885	Fast V.	25,292		Fitz-James S F.	13,875	
Englot E M.	25,999		Fasten E O.	27,098		Fitzpatrick M G.	18,873	
Engstrom L F.	24,089	183	Faulkner F.	26,595	1,532	Fitzpatrick T J.	20,036	
Ennals L E.	16,759		Faulkner F.	25,120		Fitzwater D L.	17,225	
Enns J.	24,936		Fawcett F D.	18,323		Fjellner B R.	22,621	
Enns R A.	24,979		Fawcett R D.	20,783		Flanders D T K.	22,212	
Enns S.	20,502		Fawkes J L.	21,225		Flannigan W G.	22,210	715
Enns H.	24,349		Fay P.	25,209	1,140	Flavelle R W.	22,177	388
Epoch J J.	18,849		Fazan L B.	27,584		Fleet D J.	21,396	
Epp H D.	22,855	496	Fead J K.	21,299	174	Flegel F.	7,456	
Epp R C.	35,627		Fearman H E.	27,847	129	Fleming D L.	9,131	
Eppler E P.	5,581		Featherstone J O.	20,862		Fleming G G.	23,779	
Erlie E E.	17,805		Fedorchuk C J.	24,721		Fleming K J.	22,089	
Erlie L J.	23,327		Fedun M.	29,202		Fleming L R.	26,740	876
Erickson B W.	23,293	220	Fedham V B.	20,598		Fleming M.	17,985	
Erickson D C.	42,228		Feenstra M R.	8,616		Fleming P L.	44,271	5
Erickson G A.	9,420		Fehling R.	4,195		Fletcher A D.	19,563	
Erickson H P.	31,943		Fehr E.	25,018		Fletcher D A.	22,459	
Erickson P M.	35,203	8,648	Fehr J.	22,536		Fletcher F S R.	25,514	
Erickson S E.	33,701		Fehr T S.	23,579		Fletcher J.	25,415	
Erickson W.	21,868		Feist A.	21,190		Fletcher L M.	992	
Erickstad F.	37,726	1,520	Fell M.	8,038	1,353	Fletcher R M.	12,806	
Erlandsen H.	7,622		Feltren D G.	9,747		Fletcher S H.	12,298	
Erlendson R L.	22,782	141	Fendick W.	25,230		Flintoft M J.	22,283	
Erne K K.	25,312		Fenn J W.	24,727		Flockhart V R.	25,297	657
Ervin G.	13,392		Fenn R S.	33,984		Floor H.	22,700	
Esau A.	6,752		Fenton D E.	21,689	28	Florell A D.	9,903	
Esau G E.	21,726		Fenwick M S.	6,801		Floren L B.	36,814	
Espey C L.	20,655		Fenwick R W.	25,373		Flores J A.	33,001	
Esquiro G S.	34,487	13	Ferguson B E.	19,292		Floyd K C.	21,839	105
Estate F B.	20,473	738	Ferguson B H.	24,954	759	Flumerfelt J R.	16,420	
Estate J R.	25,185	2,358	Ferguson B N.	21,017		Flynn B E R.	24,680	14
Estrada B D.	4,366		Ferguson B W.	5,414	241	Flynn J F.	22,299	
Eitel G W.	35,509		Ferguson D J.	23,533		Flynn M G.	21,906	14
Eity S Y.	19,430		Ferguson D R.	21,721		Flynn M P.	24,583	
Evanisky H T.	23,005		Ferguson E A.	38,392	883	Flynn S L.	41,664	1,346
Evans A G.	23,575		Ferguson J R.	29,893	313	Robert S L.	8,296	
Evans C L.	13,046	7,053	Ferguson M J.	19,291	281	Foggin R.	23,622	899
Evans C R.	24,576		Ferguson M T.	29,626		Foggo D W.	18,405	163
Evans D J.	22,426	2,573	Ferguson R H.	12,918		Fograscher H C.	12,993	
Evans G E.	24,526		Ferguson R J.	24,616	956	Fois C R.	27,193	323
Evans G M.	26,085	908	Ferguson W B.	21,951		Fois G A O.	23,759	
Evans H.	25,345	831	Ferguson W G.	25,244	1,148	Foley R P.	39,758	
Evans J L.	12,009		Fern K J.	1,535		Folkard L J.	24,860	
Evans J R.	19,916		Ferrabee H M.	37,161		Fornoff C.	9,596	
Evans J T.	43,407	6,531	Perraro L.	19,668		Fong B L.	23,066	
Evans L C.	8,345		Ferraro L J.	23,194		Fontaine H V.	18,299	
Evans L P.	8,348	2,571	Ferrier J E.	24,425		Fontaine W L.	39,299	479
Evans P R.	6,212		Feuz R W.	25,385	416	Foot L.	20,773	
Evans R R.	22,909		Fickell R A.	5,714		Forbes R H.	21,246	
Evans R W.	39,369	248	Fiedler D F.	43,722	2,333	Ford A G.	4,284	
Evans T M.	10,657	14	Fiedler D J.	25,932		Ford J M.	22,562	586
Evans W L.	19,653		Fiegal H.	25,023	834	Ford R D.	27,795	
Everest D W.	8,446		Fiege H.	23,603		Ford R R.	23,636	
Everitt W.	12,549		Fieid F J.	24,100	75	Ford S L.	8,050	
Evers G.	21,290	54	Fielder R T.	21,276		Fordyce J E.	23,874	
Evison R A.	20,796	503	Fiessel L C.	22,434		Foreman H R.	17,844	414
Ewanick J.	28,410	361	Fife C A.	23,516		Forgaard G R.	32,131	
Ewart L D.	22,897	951	Fife M R.	3,915		Forgie G M.	21,381	
Ewart W A.	23,149	6,645	Fike A S.	40,409	1,756	Forman J C.	24,278	
Ewasniuk J.	19,018		Filiatrault J C.	18,328		Forrest W R.	29,253	
Ewen R.	21,676		Filipchuk L E N.	18,452		Forty M J.	12,892	
Ewert J C.	2,693		Fillion L M.	9,189		Forst D.	23,851	381
Ewing R W.	24,147		Fimrite J.	17,822		Forst D H.	18,253	
Ewings G.	24,869		Fincaryk J.	463		Forst L D.	24,715	750
Ewings T A.	30,499	928	Finden D N.	28,394		Forstner H R.	28,585	
Eyre W D.	24,153		Findling D.	7,980		Forster C F.	13,188	
Fabick V L.	17,624	84	Findlay C A.	5,426		Forster C F.	1,254	
Facey D N.	23,532	42	Findlay W J.	10,959		Forster E.	22,630	434
			Findley J E.	2,174		Forayth B.	22,066	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Forsyth D.....	20,553		Friesen G J.....	24,797		Garon M R.....	1,193	
Forsyth D W.....	21,691		Friesen H.....	24,845	1,206	Garrett-Pettis C J.....	22,887	
Forsyth G B.....	37,114	505	Friesen K R.....	21,401		Garrett D.....	6,113	
Forsyth J A.....	5,926		Friesen R G.....	4,549		Garrett R J.....	25,829	404
Forsyth J F.....	10,958	19	Friesen W.....	33,198	204	Garside L E.....	16,660	19
Forsyth K.....	3,851		Friesen W E.....	9,271		Gatchell M J.....	16,400	
Forsyth T M.....	38,307	4,789	Frizzell A D.....	5,968	127	Gatehouse S.....	16,013	
Forsythe D W.....	8,944	975	Frizzi C L.....	16,002		Gateley D C.....	15,525	
Fortier D A.....	17,577		Frizzi L S.....	22,776	121	Gatto D E.....	23,903	
Fortier R P J.....	21,348	350	Frocklage D S.....	11,983	1,733	Gatzke C E.....	19,211	
Foster-Irwin K.....	1,045		Froese G F.....	7,032		Gaudreault K B.....	19,948	
Foster D.....	25,320	14	Froese N.....	15,105		Gauley R A.....	22,408	617
Foster D M.....	23,830	5,079	Froment P P.....	32,302	12,280	Gavin T B.....	20,474	
Foster R W.....	20,933		Frost D.....	31,450	3,385	Gawluk R D.....	17,303	
Foster W C.....	23,604		Frost E.....	2,910		Gayse W C.....	11,820	
Foster W H.....	26,079	70	Froud L M.....	16,803	415	Geary W H.....	13,749	250
Fournier E G.....	19,887		Fru R A R.....	46,348	601	Gebauer D R.....	18,299	
Fournier E M.....	3,152		Fry K M.....	18,204		Gebhardt L M.....	7,311	
Fowler C B.....	21,789	378	Rich J.....	9,816		Gebhart R J.....	7,556	
Fowler C D.....	14,146		Rudicoff C M.....	3,615		Geddes G S.....	26,289	5,376
Fowler D P.....	21,821	28	Ruhrer E.....	20,704		Gee D E.....	27,032	176
Fowler E L.....	25,328	103	Rujino N S.....	23,142	221	Gee Y.....	22,888	
Fowler R F.....	24,833		Rulk J S.....	21,543		Geernaert D R.....	33,474	452
Fowler R J.....	22,350	318	Ruller B.....	21,774		Gellner M A.....	4,961	
Fowler R R.....	32,623		Ruller C L.....	23,459		Genschorek H H.....	29,883	
Fox A L.....	35,794	299	Ruller E H.....	23,698		Gentleman H A.....	22,255	756
Fox G.....	22,659	184	Ruller F.....	25,354	1,441	Gentiles D D.....	33,416	
Fox G E.....	15,894		Ruller F B.....	21,884	158	Gentiles H.....	12,540	
Foxcroft D C.....	6,505	56	Rulston M J.....	24,229	626	Gentry L.....	16,179	
Fradin C E.....	19,479		Runk A A.....	27,388	7	George J H.....	22,167	
Frame R V.....	28,681		Runk D L.....	17,438		George J L.....	1,418	
Frampton H N.....	30,881	780	Runk G M.....	17,707		George K W.....	22,462	
France D W.....	1,261		Runk H P.....	25,060		George R W.....	24,693	296
Franceschini J L.....	27,303		Rumston P J.....	26,437	148	George W C.....	16,126	602
Francis D R J.....	25,627	652	Ruta N.....	17,470	91	George W D.....	22,705	
Francis P M.....	17,603		Gaarden E B.....	29,004	25	Gerhardt J.....	30,178	
Francis R H.....	21,230		Gabara T G.....	21,364		Gerhardt J B.....	21,090	
Francis S L.....	21,413		Gabel W G.....	24,580		Gerib R A.....	18,481	
Frank C M.....	24,494	380	Gable J R H.....	30,687	379	Gerow A G.....	44,589	
Frank D.....	2,853		Gabler R D.....	31,972		Gerow D J M.....	29,432	
Frank G G.....	24,406		Gabor J A.....	1,973		Gerow H M.....	25,875	
Frank T.....	7,410		Gabriel F J.....	21,690		Gerrard J D.....	22,934	19
Franklin B E.....	23,744		Gaddes D H.....	9,809		Gerrard K G.....	29,171	
Franklin C B.....	29,231		Gadsden C A.....	24,072		Gerstel C L.....	19,642	
Franklin J L.....	22,689	926	Gagne D L.....	22,743		Gerstmeier R F.....	19,909	
Franklin K B.....	19,461		Gagne J.....	25,129		Gerz R.....	21,376	
Frankovitch R E.....	27,012		Gagnon J R R.....	9,416		Geshel J F.....	19,901	
Fransson L S.....	39,608	632	Gagnon L J.....	21,923		Gesman E S.....	18,282	
Fraser V J.....	24,409		Gaines B.....	32,097	158	Geuder F A N.....	6,007	
Fraser A H.....	21,047		Ganor D C.....	24,732	39	Gevers W.....	21,156	
Fraser C A.....	20,880		Galbraith A V.....	20,571	6,056	Geyer W A.....	26,314	
Fraser D L.....	17,055		Galbraith G F.....	33,138	923	Ghani A.....	21,255	127
Fraser D T.....	41,333	1,950	Galbraith M D.....	23,007		Ghislan H.....	18,270	
Fraser G L.....	21,863	32	Gale E A.....	15,420		Gibault J M.....	25,605	
Fraser J E.....	8,430		Gale G.....	14,553		Gibb D.....	23,257	
Fraser L A.....	15,661		Gale M A.....	17,037		Gibb D W.....	20,371	1,281
Fraser L M.....	20,974		Gale T L.....	30,515		Gibb M A.....	1,777	
Fraser T S.....	25,679		Gaiot C E R.....	22,788		Gibb R P.....	26,985	
Fraser W.....	26,498	586	Gallacher W S.....	24,984		Gibbon F.....	24,569	
Fraser W G.....	28,483		Gallagher B H.....	31,172		Gibbon G G.....	15,600	
Fraser W J.....	27,203		Gallagher D C P.....	19,571		Gibson A G.....	31,720	
Fraser W S.....	28,881		Gallagher G.....	20,898		Gibson B K.....	21,142	
Fraser W T.....	23,627	7	Gallagher J.....	28,065		Gibson C F.....	37,199	
Frazier M H.....	25,611	834	Gallagher K.....	17,612		Gibson E S.....	21,177	
Frederick G G.....	19,461	77	Gallagher K L.....	24,832		Gibson F G.....	9,654	
Fredericks P E.....	19,192		Gallagher N C.....	29,255	560	Gibson H D.....	30,385	
Frederickson T C.....	21,585		Gallagher S M.....	20,934		Gibson H G.....	37,460	9,273
Frederiksen G L.....	16,789		Gallant D.....	23,923	955	Gibson H G.....	33,245	498
Frederiksen M A.....	32,704		Gallicano D V.....	24,788		Gibson K.....	4,119	
Frederickson J R.....	31,542	343	Gallinger A N.....	20,815		Gibson R.....	13,797	
Frederickson R A.....	29,161	80	Galloway I.....	1,637	271	Giebler E W.....	24,138	
Frederickson R J.....	22,543		Galloway L J.....	10,121		Giersch G.....	23,991	
Freebairn A L.....	46,028	3,312	Galloway R A.....	37,471		Gies W R.....	33,307	
Freed R L.....	23,070		Galloway R I.....	7,409		Giesbrecht B.....	21,295	1,057
Freeman G B.....	20,883		Galpin G T.....	24,163		Giesbrecht B H.....	8,414	
Freeman H J.....	22,404		Gann F L.....	4,599		Giesbrecht G.....	21,275	
Freer G L.....	37,155	19,006	Gann G.....	24,978		Giesbrecht J G.....	21,996	
Freer L A.....	15,568		Ganner H H.....	16,119	425	Giesbrecht N K.....	7,076	
Freigang R G.....	22,853		Gansen C D.....	15,133		Giesbrecht P G.....	33,602	
French A F.....	21,193		Garry L A.....	29,089		Giesbrecht S M.....	14,198	140
French B G.....	12,664		Garberg S R.....	8,603		Gilbert A F.....	24,747	
French C A.....	5,276		Garcia L.....	23,345		Gilbert D L.....	22,779	
French D L.....	44,071	734	Garden S B.....	23,783	319	Gilbert H R.....	22,126	324
French G.....	22,177		Gardner M D.....	23,304		Gilbert L R.....	28,381	21
French G E.....	13,870		Garland B G.....	6,702		Gilder E V.....	23,148	
French J M.....	24,986		Garling A G.....	42,141	1,126	Gilderdale R W.....	21,849	2,130
French L C.....	17,883		Garling M T.....	5,388		Gildersleeve D C.....	22,127	456
French R J.....	26,229		Garinski J N.....	22,349		Giles E W.....	5,030	
Freinkel J M.....	7,647		Garlock L A.....	24,853	241	Gill A R.....	15,994	160
Freno L F.....	16,863		Garneau D M.....	9,862		Gill G.....	21,470	
Frew R B.....	16,863		Garneau G G.....	19,677		Gill K.....	25,900	
Frieberg M P.....	31,937		Garneau L.....	20,904		Gillam T A.....	13,935	198
Frie K J.....	1,366		Garner D A.....	8,481		Gillian L.....	16,477	
Friebe C M.....	23,284		Garner D F.....	29,501	373	Gillan P Q.....	26,948	196
Friederici T F.....	9,097		Garner G A.....	27,311	624	Gillespie D.....	16,662	
Friesen D.....	876		Garner R E.....	24,510	64	Gillespie R G.....	17,768	
Friesen D D.....	3,991		Garnham R W.....	26,974	424	Gilliard G E E.....	32,040	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Gillies C.....	17,748		Gott C V.....	4,247		Gregory A J.....	7,930	300
Gillies J F.....	23,169	76	Gottfriedson T.....	1,368		Gregory B W.....	16,836	
Gillingham H E.....	20,633		Gottlinger N W.....	21,753	154	Gregory M D.....	19,936	120
Gillingham C.....	10,036		Goubault M H.....	17,723		Gregson K D.....	12,137	
Gillingham J M.....	15,896		Goudreau P.....	10,901		Greig A S M.....	18,443	
Gillis J H.....	18,124		Gould L.....	33,413	2,579	Greig J D.....	19,213	
Gillis R W.....	4,283		Gould R.....	8,390		Greig R A.....	32,894	
Gilmore A L.....	27,893		Gould R D.....	20,586		Grelson F A.....	43,487	
Gilmour C M.....	20,740		Gould R S.....	23,867		Grelson R D.....	23,255	
Gingras D A.....	11,639	21	Gouldie G C.....	10,014	264	Gretchen P C.....	24,128	
Ginn T T.....	22,581		Gouldie G R.....	19,386	2,013	Grewal H S.....	26,979	4,523
Ginther S P.....	2,019		Goulding G R.....	15,371		Grewsmuehl C.....	27,665	671
Giordano J.....	17,540	114	Goundrev I J.....	24,124	422	Grey D.....	47,812	6,734
Girard M E.....	22,621		Gourley R T.....	22,606	1,216	Grieder N J.....	22,160	
Girard S L.....	4,529		Gowler G G.....	11,417		Grieve B R.....	22,639	
Giroto R B.....	3,533		Gowman E S.....	32,141	1,605	Grieve C T.....	25,371	371
Gladesdahl A E.....	51,951	4,729	Gordan F F.....	44,303	1,519	Grieve J L.....	25,467	147
Gladsby L F.....	2,635		Grabinsky P.....	5,894		Grieve W G.....	27,872	
Gladsby S D.....	24,404		Grabinsky R.....	22,171		Griffin A L.....	10,112	2,643
Glaser M.....	48,208	1,486	Grace J T.....	2,996		Griffin B.....	16,329	
Glashutter E J.....	26,787		Graf K R.....	28,725		Griffith A N.....	37,146	1,871
Glass J.....	24,214		Graf R C.....	20,340		Griffith D J.....	21,815	
Glassford G G.....	22,373		Graham D A.....	23,286	1,633	Griffith J W.....	26,274	74
Glassford W D.....	5,629		Graham E G.....	18,318		Griffith L D.....	24,779	
Gledhill M E.....	34,499	1,807	Graham G E.....	20,397		Griffiths B P.....	24,433	527
Glen A C.....	5,783		Graham G R.....	11,896		Griffiths D G.....	22,506	
Glen C.....	3,234		Graham G W.....	21,362	190	Griffiths R G.....	31,560	
Glen T.....	13,270		Graham J I.....	24,682		Griffiths R P.....	28,356	
Glen W J.....	22,945		Graham J W.....	26,245		Grill V J.....	16,575	
Glendale B.....	815		Graham K R.....	22,263	4,947	Grillwitzer J F.....	19,330	130
Glenn O M.....	17,376		Graham P.....	21,266	14	Grocott H C.....	14,671	
Glenn R E.....	22,234		Graham S.....	17,640	630	Groen S.....	25,738	
Glover J G.....	22,998		Graham T R.....	7,072		Grof I.....	43,402	3,842
Glover K S.....	10,773		Graham V.....	13,887		Groh D P.....	21,223	
Glover L H.....	6,584		Graham V D.....	23,121	190	Grohs E J.....	23,597	
Glover R M.....	23,528		Graham W.....	12,607		Grohs L C.....	6,453	
Gloyn J R.....	16,332	200	Granger C W.....	30,251		Groleau E.....	24,330	
Gloyn W E.....	24,829	3,095	Grand C C.....	25,390		Gronow M.....	25,593	
Gneo S.....	21,352		Grander D U.....	22,599		Gronovold E N.....	32,086	
Go-Ring F C.....	20,869	35	Granlin I D.....	12,114		Grose R J.....	24,658	149
Godby W W.....	15,885	1	Grant C B.....	32,504		Groseclose A D.....	22,852	
Goddard G C.....	22,313	272	Grant C S.....	23,038		Groseclose H M.....	2,015	
Goddard K J.....	486		Grant D A.....	12,492		Gross E.....	21,051	
Goddyn A T.....	25,041		Grant D W.....	35,459	7,568	Gross H A.....	31,559	
Goddyn D A.....	17,455		Grant G E.....	26,560	824	Grossing F.....	25,335	162
Goddyn G A.....	23,497		Grant R G.....	41,344	509	Groth K.....	563	
Godfrey D R.....	28,722	1,632	Grant W H.....	22,897	951	Groth P.....	10,347	2,275
Godfrey K B.....	7,647		Granham D B.....	7,080		Grothe G H.....	20,546	
Godin M L.....	20,042		Granham T F.....	21,342		Grotkowski G.....	23,803	921
Godin P L.....	809		Grasdal D.....	20,595		Grot M.....	31,943	
Godo M M.....	5,955		Graugaard K E.....	23,414		Groves D W.....	23,105	
Goforth K J.....	18,394	936	Graves G W.....	31,029		Groves R G.....	38,221	799
Gohl E E.....	19,884		Gray C L.....	9,727		Grubb A J.....	1,873	
Gold R D.....	5,413		Gray J A.....	474		Grubb D M.....	14,123	
Gold S G.....	13,960		Gray J M.....	20,036		Gruenwald M.....	23,246	
Goldacker E J.....	26,325	474	Gray M A.....	20,595		Grundison W C.....	12,629	
Gollnick J E.....	20,902		Gray P A.....	27,848		Grundy K W.....	20,117	
Gomerich G.....	22,588		Gray R F.....	36,881	1,038	Grymalowski A P.....	22,058	
Gomez J F.....	26,437		Grayson C M.....	20,065	143	Guernard A E.....	22,566	768
Gontar G P.....	18,593		Grayson V.....	24,654		Guenther M.....	6,081	
Gonzalez J.....	27,120	422	Greco L.....	22,353	15	Guidi L.....	41,805	
Gooch P W.....	17,801	58	Gredzak A T.....	23,743	303	Guilbride J C.....	13,780	
Gooch P W.....	1,362		Green B F.....	29,371	793	Guilhamouie R F.....	27,197	990
Good C A.....	6,922		Green B J.....	23,025		Gull E E.....	20,221	
Good H L.....	44,529	460	Green E A.....	33,797		Gullen A R.....	23,189	257
Good K G.....	24,236	14	Green F G.....	1,742		Gunderson R E.....	25,983	
Good K J.....	35,203	4,640	Green J.....	14,279	14	Gunn C E.....	24,369	
Goodar J A.....	24,739	36	Green J A.....	24,840	20	Gunn D A.....	25,092	
Goodell R O.....	25,718	25	Green J L.....	5,515		Gunn D J.....	24,091	1,561
Goodings N R A.....	16,703		Green M E.....	17,088		Gunn J D.....	24,419	
Goodman D E.....	18,580		Green R.....	22,376	9	Gunmanez J L.....	27,165	
Goodrich L.....	16,153		Green R J.....	21,946		Gunter W T B.....	23,673	
Goodwin C L.....	1,758		Green S A.....	21,279		Gunther A W.....	4,130	
Goodwin D R.....	7,295		Green S B.....	36,024	166	Gurney V.....	19,673	
Goodwin L M.....	24,623	221	Green S D.....	23,034	43	Gurney V C.....	1,270	
Goodwin R M.....	10,302		Green T D.....	28,860	1,761	Gurr J M.....	32,868	246
Goodwin V H.....	21,135		Green W H.....	26,158	1,505	Gurr J M.....	22,616	
Goorew M.....	27,204		Green W H.....	27,322		Gurski B.....	28,889	
Gordon A D.....	21,280		Greenall L W.....	41,422	1,087	Gussman F W.....	25,784	96
Gordon A.....	22,259		Greenall W R.....	13,877		Gustafson R T.....	32,934	
Gordon D M.....	483		Greene J G.....	21,761		Gustafson T.....	3,840	
Gordon J D.....	25,587		Greengrass C F.....	26,484		Guthrie A.....	23,486	1,071
Gordon J G.....	21,335		Greenhalgh K B.....	30,105		Guthrie W J.....	22,906	45
Gordon K B.....	25,188		Greenhouse S M.....	2,940		Gutteridge H H.....	38,690	
Gordon K L.....	23,030	628	Greensides J V.....	33,876		Guy R A.....	21,665	
Gordon K R.....	29,927		Greenway K T.....	31,206	986	Gwilliams R E.....	21,125	
Gordon R D.....	21,117		Greenway T L.....	12,180		Haack E R.....	31,556	4,843
Gordon R M.....	22,301		Greenwood P.....	26,334		Haaf J J.....	22,440	
Gordon R T.....	34,292	72	Greenwood P J.....	27,201	85	Hack M.....	32,474	
Gordon R W.....	27,666		Greenwood R.....	20,590		Hacking B.....	21,371	
Gorek E L.....	9,821		Greer D.....	29,589	821	Hacking H.....	25,601	574
Gorelitz W.....	2,610		Greer K.....	22,160		Hacking R A.....	31,100	
Gorham A F.....	17,555		Greer V M.....	10,066		Hackl E S.....	6,940	
Gorissan W B.....	3,305		Gregg N J.....	24,895	53	Hackl S.....	29,044	11,188
Gormley S.....	22,400		Gregoire K A.....	2,157		Hackman M S.....	24,291	
Gott C V.....	1,974		Gregor R A.....	13,896		Hadada S E.....	20,271	
						Haddock B O.....	33,491	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Haddock T A	22,178	Hanson J E	18,429	Harvey H	7,388
Haddow W M	28,913	Hanson K H	22,897	Harvey J A	24,466
Hadley C J	6,341	Hanson L F	16,784	Harvey M B	18,309
Hadley R M	20,024	Hanson M J	17,789	Harvey R G	8,402
Hadvick A W	26,108	Hanson R A	21,467	Harvey T	16,841
Hagenback R W	21,777	Hanson R E	39,023	Harvey T R	10,893
Haggard F E	24,541	Hanson V R	926	Harwood A D	25,022
Haggard T F	22,086	Havold C H	12,749	Hassard M W	23,254
Haggarty D J	20,246	Haue Z	32,673	Hassard P A	29,846
Hagkull R E	25,414	Harbar W	26,599	Hastings T C	24,949
Hague G R	24,055	Harbicht T N	6,317	Hatch S R	18,470
Haight D M	32,454	Harder D	26,981	Hatch J W	21,877
Haight R M	25,989	Harder J M	16,100	Hatzl E F	143
Haines D R	1,183	Harder M	22,662	Haubert V	36,584
Hais J	22,161	Harding A C	24,919	Haubrick B C	3,896
Halaliku P F	22,268	Harding A O	18,428	Haubrick J	20,351
Halcrow F R	22,847	Harding L V	34,339	Hauca R	20,843
Hale A D	22,573	Harding T P	10,054	Haugen L A	23,316
Hale R J	24,304	Hardy D	26,496	Haughton D R	46,808
Hales J	24,283	Hare D B	3,723	Hauser L L	9,619
Halford R	22,254	Hare W A	24,180	Havers G A	37,950
Hall C L	13,222	Harcuthier	23,791	Haverty J M	17,786
Hall D	20,645	Harford J G	13,877	Hawasek M F	46,433
Hall D W	36,076	Harford J P	25,130	Haw C	20,440
Hall J H	12,868	Harford S H	21,819	Hawe D J	22,489
Hall J R	22,083	Hargitt L	30,179	Hawes S	15,081
Hall M L	17,903	Hargreaves N	3,880	Hawes S C	15,842
Hall P	17,193	Hargrove C D	4,939	Hawkes R L	25,781
Hall R A	25,685	Harkness C G	21,750	Hawkins K V	33,734
Hall R S	24,294	Harkness N J	24,536	Hawkins M R	3,675
Hall S E	8,649	Harmer R E	24,591	Hawkins R G	21,862
Hall S M	6,620	Harms D A	9,943	Hawkshaw D M	24,200
Hall W	21,015	Harms G F	26,731	Hawksworth D B	21,429
Hall W H	22,897	Harms J	21,341	Hawley F A	21,827
Halladay H H	29,542	Harms W N J	35,345	Hawley L L	9,873
Hallam D	25,042	Harms W V	35,406	Hawley L D	23,883
Hallam J T	24,674	Harnes P G R	27,710	Hawley S M	14,375
Halliday G E	23,597	Harnes W	24,643	Haworth G R	25,566
Halliday P A	6,657	Harold K A	10,257	Haworth R G	24,305
Halls G W	23,710	Harold R E	31,675	Haws T R	6,343
Hallstrom B E	22,777	Harper C G	12,107	Hay D L	24,737
Hallstrom L E	21,616	Harper G J	16,022	Hayashi N	25,937
Haltner L E	19,653	Harper G W	38,848	Hayden W A	23,385
Haltner P G	26,765	Harper L	1,055	Hayes J G	21,159
Halvorson M J	3,329	Harper P	16,578	Hayes J P	25,045
Hambley G L	13,312	Harper R C	22,102	Hayes K M	4,523
Hambly R N	12,197	Harper T R	5,531	Haynes I H	24,241
Hame W E	24,339	Harrington D A	24,780	Haynes M H	12,791
Hamilton A	24,951	Harrington L G	19,840	Hayward D	9,711
Hamilton A A	25,760	Harrington M J	26,179	Hayward G F	10,674
Hamilton A J	23,075	Harris B J	6,227	Hayward G F	2,632
Hamilton A S	25,718	Harris C S	12,948	Hayward J	19,241
Hamilton H A	21,736	Harris D P D	32,129	Hayward L J	22,134
Hamilton H J	22,059	Harris E	23,234	Hayward L R	22,302
Hamilton I	20,914	Harris E R	19,487	Haywood D A	29,004
Hamilton L M	1,209	Harris K	20,526	Hazard C K	28,334
Hamilton P A	15,591	Harris M W	15,414	Hazel R J	27,229
Hamilton R	18,230	Harris P F	32,613	Heagy R B	34,059
Hamilton R A	6,377	Harris R A	19,168	Healey R C	23,148
Hamilton R A	22,360	Harris R E	21,804	Healy D E	21,691
Hamilton R J	23,029	Harris T	21,101	Hearn R	1,428
Hamilton T	40,433	Harris T C	22,169	Hearn R E	16,930
Hamilton W G	20,545	Harrison B L	19,134	Heast R M	42,739
Hamm A D	17,805	Harrison C L	16,409	Heaslip R	22,110
Hammberg E H	23,462	Harrison E B	5,405	Heather B	23,437
Hammell D N	29,734	Harrison E J	45,854	Heatherington R P	25,699
Hammerback B A	23,033	Harrison G	18,964	Heaton J	23,764
Hammett L R	32,176	Harrison J E	19,543	Heaven B H	12,441
Hammond G R	6,666	Harrison J H	22,995	Hebden W G	24,666
Hammond K V	963	Harrison K R	17,835	Hebert A W	24,305
Hand G B	32,758	Harrison L J	22,818	Hebert O J	22,769
Handley D P	24,386	Harrison N P	26,234	Hebrant P E	33,377
Haneveld A S	21,403	Harrison P G	26,045	Heckenkamp A	13,890
Haney D J	21,870	Harrison R D	6,926	Hecker J B D	35,284
Hankins H	21,396	Harrison R E	39,600	Heddie M	6,790
Hanley W D	10,743	Harrison S G	21,137	Hedley K L	17,093
Hanlon C L P	12,685	Harrison W B	6,273	Hedrich M R	10,102
Hanna-Lloyd G	22,351	Harrop C J	22,263	Heemelaar A	25,898
Hanna G W	41,734	Harshenin G	21,828	Heemskerck A A	281
Hanna S A	30,301	Harshenin T G	9,055	Heer R	23,221
Hannah B C	29,765	Hart B L	23,597	Hegan J	23,077
Hannay C W	21,127	Hart C M A	8,288	Heggie S B	22,722
Hansen A M	24,381	Hart D T	22,104	Heide D Y	17,004
Hansen B C	9,276	Hart F H	33,293	Heidenreich H M	7,430
Hansen E	22,873	Hart L R	2,524	Heiduk C M H	19,708
Hansen G C	25,277	Hart S	20,878	Heigh G M	21,710
Hansen G W	24,087	Hartard L A	1,134	Heim J A	28,306
Hansen J	16	Hartel P R	22,906	Hein G R	23,155
Hansen J	7,975	Hartley H E	21,143	Heinrich R R	22,289
Hansen K A	6,811	Hartman A B	19,330	Helgren R C	13,169
Hansen L M	20,024	Hartman E J	24,805	Helin B J	1,896
Hansen M	21,804	Hartnell B	13,877	Helin J B	742
Hansen M J	4,009	Hartshorne H J	25,473	Hellekson R S	27,592
Hansen R G	27,736	Hartung P	22,210	Helme R	21,008
Hansen T L	16,363	Hartwig H M	17,553	Helton L M	30,191
Hanson A I	30,083	Harvey D A	22,234	Hembrook A	29,116
Hanson B S	30,914	Harvey G P	46,672	Hemmerling G S	12,479

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Hemmingsen E V M.....	24,273	902	Hill G E.....	16,603		Holowachuk L.....	42,970	2,397
Henderson A R.....	24,898		Hill J R.....	19,420	429	Holowenko B N.....	21,090	35
Henderson B D.....	22,505	343	Hill K L.....	23,912		Holt L.....	22,987	
Henderson C C.....	33,198		Hill S B.....	26,117		Holtby R.....	26,916	1,532
Henderson D R.....	27,076		Hill T P.....	28,977		Holter K E.....	10,024	
Henderson G P.....	25,267		Hilland E A.....	32,440		Holtom S W.....	16,341	
Henderson K.....	696		Hillbom C.....	30,436		Holway L M.....	16,767	69
Henderson M.....	22,693	2,238	Hillen I J.....	2,041		Holzer P.....	25,050	
Henderson N.....	22,580		Hillis C F.....	22,609		Hong L P.....	29,177	1,821
Henderson P S.....	45,610	147	Hillman D W.....	19,729		Honholt R A.....	21,616	
Hendren W V.....	39,096	1,966	Hills D E.....	20,738		Honigman R.....	7,477	
Hendricks F A.....	961		Hills P A.....	16,699		Hooey R.....	22,046	
Hendricks H.....	11,256		Hillyard B.....	4,324		Hook M P.....	17,334	
Hendrickson G A.....	344		Hils J L.....	25,248		Hooker G W.....	25,290	
Hendrickson L.....	792		Hils W D.....	32,445		Hooper A E.....	3,493	
Hendry R G.....	23,569		Hiltz D M.....	16,165		Hooper G E.....	26,263	339
Hendy D B.....	27,150		Hinch K J.....	1,967		Hoover G R.....	25,246	7
Henke E H.....	30,787	933	Hinchcliffe D C.....	4,284		Hoover P C.....	24,296	
Henkel L W.....	14,951	40	Hinchliffe P F.....	24,753		Hooymans G.....	23,506	
Hennessy T M.....	6,004		Hind P K.....	21,975	951	Hope N.....	49,329	5,202
Hennig M E.....	24,736		Hines L E.....	20,348		Hopkins J L.....	19,058	
Hennings E.....	29,292		Hines L L.....	5,649		Hopkins K D.....	22,991	
Henriques C L.....	22,786		Hingley P J.....	11,303		Hopkins M S.....	9,433	
Henry B.....	18,302	153	Hinit G S.....	19,630		Hopkins R A.....	21,917	
Henry L F.....	31,567		Hinks R M.....	22,977		Hopkins T W.....	38,570	324
Henry T R.....	34,161	1,674	Hinman B L.....	18,273		Hopper A W E.....	23,941	
Henry W K.....	27,318	11,467	Hinman C C.....	26,605		Hopper L C.....	21,178	
Henry W R.....	25,569		Hinsken J T.....	24,211		Hopper R D.....	24,068	
Henschell H.....	21,167		Hintsche R.....	20,818		Horcroft J P.....	39,449	593
Henson R J.....	24,645		Hinz T A.....	24,074		Horel B G.....	29,232	8,149
Henson S.....	15,710		Hippoli S M.....	11,033		Horn F.....	24,790	1,533
Henstock J A.....	21,387		Hirowatani S L.....	17,563	408	Horn F D.....	25,796	
Henwood R G.....	25,600	264	Hirst C L.....	20,036		Hornbrook A.....	21,692	
Henzie D W.....	20,567		Hirtle D A.....	26,329		Hornby J S.....	22,497	676
Hepp A N.....	46,468	5,337	Hirtle L W.....	22,379		Horne D V.....	35,183	3,169
Hepp S A.....	18,151	261	Hiscock S M.....	24,728	150	Horne E J.....	8,653	
Hepplewhite M J.....	19,156	66	Hjorth D A.....	10,206		Hornell K G.....	19,205	368
Heppner E J.....	22,570		Hlina R C.....	29,488	2,435	Hornett R C.....	21,771	711
Heppner R G.....	20,075	582	Hlookoff W W.....	22,109		Hornland D C.....	23,996	
Herba H.....	17,954		Hlo K W.....	41,887		Hornland M C.....	23,813	
Herbert B W.....	25,763		Hobbs B H.....	11,306		Hornsby K E.....	13,660	130
Herbert K A.....	11,932		Hobbs C N.....	22,995		Horricks T H.....	39,436	45
Herlinveaux D.....	7,423		Hobday C B.....	23,061	663	Horsley E T.....	25,629	
Herman L C.....	9,723		Hobel W.....	30,987		Horsnell A W.....	46,492	546
Hermanrud R D.....	20,144	31	Hockey H D.....	25,156	329	Horsnell K P.....	4,241	
Herrick A.....	17,937		Hodge F J.....	15,592		Horswell R G.....	21,178	648
Herrick S A.....	16,049	141	Hodgin R J.....	24,679		Horton O E.....	21,791	
Herring G E.....	19,824	48	Hodgson E M.....	3,022	242	Horvath J.....	27,420	35
Hertzog G A.....	24,726	152	Hodgson J A.....	16,222		Hosek P.....	4,471	
Heshedahl L W.....	5,291		Hodgson T H.....	24,680	404	Hosker B.....	20,289	
Heslenfeld J A.....	7,901		Hoefling D E.....	16,821		Hoskawa B R.....	20,711	1,709
Heslop S.....	18,809	566	Hoefstoot B C.....	10,452		Hosman R.....	21,248	
Hesse D A.....	24,441		Hoender J R.....	9,681		Hotchkiss J D.....	18,129	
Hester J.....	24,245	1,026	Hoffart J D.....	17,323		Houghton A.....	26,978	2,238
Hester N D.....	36,100	823	Hoffert R B.....	23,781	253	Houle F.....	7,004	
Hetzler R E.....	24,343		Hoffert E.....	24,290	2,551	Houlton J J.....	16,154	
Heughan R F.....	25,675		Hoffman G S.....	17,965	36	House R C.....	22,774	162
Heuscher J A.....	31,305	1,396	Hoffman J M.....	20,840		Houseman W L.....	24,716	
Heuston J W.....	37,833	432	Hoffman N E.....	26,865	4,329	Houston R A.....	8,699	
Hewer R E.....	2,710		Hoffman N W.....	8,809		Houtman L.....	28,027	
Hewitt J R.....	31,430		Hoffmann J C.....	32,685		Hovde M J.....	26,801	263
Hewitt K W.....	23,012		Hofmann A.....	2,917		Howard K A.....	18,299	
Hewko R A.....	37,202		Hofon M J.....	20,835		Howard C P.....	18,284	
Hewlett J H.....	19,857	496	Hogan J.....	15,758		Howard D M.....	25,751	
Hewlett R A.....	26,881		Hogg B G.....	14,969		Howard E G.....	17,611	
Heywood H D.....	39,388		Hogg D A.....	28,111		Howard R.....	13,041	
Hickman R D.....	21,162		Hogg E C.....	1,385		Howarth T.....	23,960	334
Hickman W C.....	23,225		Hogg R V.....	26,308		Howat R J.....	26,405	28
Hicks D E.....	12,023		Hoggan M N.....	13,891	510	Howatt N K.....	21,644	
Hicks E E.....	31,675	2,567	Hoggan W D S.....	30,384	353	Howbold M.....	39,677	3,875
Hicks L G.....	20,091	143	Hogue J O.....	28,946	15,391	Howe B W.....	30,806	934
Hicks R A.....	21,697	612	Hohm H A.....	34,616		Howe C.....	23,509	87
Hicks R T.....	10,025		Hohm H J.....	25,472		Howe G D.....	15,600	
Hickson B.....	19,852		Hohm M E.....	18,852		Howe M H.....	21,492	
Hiebert H.....	23,116	1,040	Holbrook A.....	16,396		Howe S D.....	15,930	
Hiebert J.....	28,692	86	Holcombe C C.....	24,422		Howe S D.....	24,895	180
Hiemstra R W.....	21,539		Holden D A.....	22,933		Howell P C.....	29,086	
Higgins L W.....	11,338		Holden D G.....	12,882		Howell W.....	23,135	
Higgins G G.....	28,553	508	Holden K.....	16,617		Howerton L R.....	26,789	
Higgins J W.....	28,636	1,715	Holdener R M.....	17,789		Howes E E.....	18,407	
Higgins L C.....	22,771	49	Holdershaw J L.....	1,600		Howes M C.....	21,748	390
Higgins W I N.....	47,878	2,255	Holgate M F.....	20,669	63	How D R.....	6,337	
Higginson G A.....	24,591		Holland D F.....	22,573		Howie I R.....	31,598	
Higginson R G.....	27,245	7	Holland J H.....	23,822		Hoy L D.....	15,979	
Higgs L N.....	3,297		Holland K R.....	20,347		Hrechka K.....	26,266	136
Hilborn R H.....	11,964	344	Holland L G.....	5,913		Hrechka S K.....	18,461	
Hilborn R S.....	9,609		Holler P J.....	3,767		Hryciuk G M.....	19,010	
Hilborne C D.....	24,311	695	Holley J.....	21,797	190	Hryko P.....	20,644	
Hildebrand C M.....	6,502		Hollingshead R B.....	20,022		Hubbard D A.....	5,090	
Hildebrand M E.....	121		Hollingshead W M.....	27,638	587	Hubbard S W.....	26,465	1,140
Hildebrandt H J.....	20,874		Hollins H P T.....	28,197	3,875	Hubbs K D.....	19,752	
Hilder G G.....	17,496		Holloway L T.....	23,103	1,176	Hubner T.....	24,241	3,958
Hilder S A.....	1,677		Holloway P.....	343		Huch P S C.....	4,587	
Hill D W.....	36,372	2,405	Holman G A.....	22,591		Hudson R J M.....	16,991	
Hill E.....	32,574	1,712	Holman G L.....	22,565		Huffman C.....	32,181	349
Hill G.....	19,957		Holman J.....	23,183		Huffman J W.....	33,158	244
			Holmes D E.....	24,023	532			

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Hufnagel G.....	22,764	Inglis E.....	17,645	Jean R R.....	24,587 624
Hug H H.....	20,179 176	Inglis T L D.....	26,326	Jefferson M K.....	22,679 14
Hughes B C.....	17,966	Ingram A L.....	21,691	Jefferson R A.....	27,733 127
Hughes F C.....	29,417 389	Ingram C M.....	18,175	Jeffery B.....	14,770
Hughes F G.....	23,015	Ingram H E.....	22,413	Jeffery D H.....	9,474 1,945
Hughes F G.....	28,330	Ingram M S.....	46,654 1,293	Jeffery H P.....	29,357 845
Hughes J D.....	34,392 10,302	Ingwersen B D.....	15,556	Jeffrey W E.....	2,001
Hughes M D.....	7,054	Ingwersen K A.....	21,950 53	Jeffries J E.....	8,460
Hughes P D.....	46,348 2,338	Inkin G M.....	27,729	Jeffries J E.....	20,912
Hughes R S.....	1,567	Inkster G.....	21,777 419	Jeffs G W.....	24,668
Hughes V.....	22,417 1,325	Inkster K W.....	29,238 932	Jelic P.....	21,187
Huhn A.....	20,136 202	Inkster M.....	20,198 320	Jellie K C.....	22,202 147
Huhn A M.....	6,731	Innes P D.....	19,457	Jellis J H.....	23,040
Huhn D A.....	24,957	Innes S M.....	11,746	Jenkins B.....	20,876
Huhn K R.....	23,496 152	Inouye T.....	31,965	Jenkins C E.....	23,052
Huhn P.....	23,584	Ireland D.....	19,814	Jenkins D E.....	13,223
Huhtala H H.....	22,409	Ireland D F.....	20,120	Jenkinson D C.....	34,443 5,695
Hulbert G.....	4,534	Ireland J W.....	22,916	Jenkinson S A.....	18,077
Hulin R.....	23,214	Ireland M E.....	20,842	Jenks G L.....	1,644
Hume D E.....	20,834	Irvine E.....	3,177	Jenner A H.....	27,482
Hume F G.....	17,734	Irvine G.....	14,938 7	Jenner D F.....	21,970
Humphrey G A.....	4,282	Irvine S V.....	16,479	Jenner F M.....	23,960 7
Humphreys G J.....	7,999	Irving G A V.....	24,283	Jenner L D.....	31,164 400
Humphreys S S.....	43,315	Irving K.....	21,624	Jennings F.....	13,621
Humphries G.....	23,113	Irving R P.....	8,140	Jennings J E.....	1,731
Hunschak G.....	19,101	Irving R V.....	25,605	Jensen C H.....	24,268
Hunder M A.....	23,349	Irwin A.....	22,178	Jensen D R.....	25,518
Hundi R.....	18,312	Irwin C.....	7,631	Jensen E.....	22,457
Hungle R W.....	32,939	Irwin V R.....	22,618 1,734	Jensen E M.....	23,409 732
Hunt E D.....	25,036 13	Isaac D V.....	3,783 83	Jensen F O.....	25,595 2,078
Hunt E V A.....	22,169 1,974	Isaac D V.....	677 198	Jensen J C.....	43,565 6,423
Hunt H E.....	21,818 518	Isaac E T.....	22,194 131	Jensen J C.....	23,259 3,485
Hunt R.....	25,641	Isaac K A.....	19,266	Jensen J R.....	33,120 237
Hunt W D.....	30,286	Isaacson K A.....	27,155 2,592	Jensen P G.....	26,824 426
Hunter B D.....	46,469 866	Isakson D O.....	21,175	Jensen W F.....	25,753
Hunter C G.....	20,099	Isakson K V.....	25,162	Jentsch W J.....	22,943
Hunter C K.....	24,638	Isberg L E.....	21,460	Jermey S H.....	30,104
Hunter C M.....	31,094 1,320	Isberg S E.....	32,270 154	Jerry S M.....	22,304
Hunter D E.....	23,737	Isoner D G.....	19,988 2,202	Jeyes J C.....	27,583
Hunter D W.....	28,756 37	Isoner D M.....	26,933 27	Jine G G.....	24,661 180
Hunter G.....	21,873 28	Ishii G.....	27,430	Jmaiff B W.....	24,680 13
Hunter G L.....	7,719	Ivanoff J.....	22,517	Jlobing M J.....	30,648
Hunter H G.....	42,563 5,432	Ivens L.....	27,010	Jobis C J.....	15,379
Hunter H P.....	23,011	Iverson D I.....	20,257	Jobis H B C.....	42,483 2,951
Hunter H R.....	25,839 1,128	Iverson L O.....	27,716	Joe D A.....	13,118
Hunter N J.....	20,178	Jack F J.....	14,686 7	Joe L M.....	26,653 474
Hunter P.....	7,249	Jack L J T.....	14,686 128	Johansen R E.....	21,933
Hunter V J.....	26,227	Jacklin T A.....	23,949	Johanson L F.....	20,018 410
Hunter W A.....	25,697 682	Jackman B.....	17,009	John J E.....	18,278
Huntington R D.....	23,471 420	Jackman P K.....	54,274 2,349	John J P.....	23,262
Huntley L W.....	20,199	Jackson D.....	21,881	John S S.....	13,080
Hunton D L.....	21,513	Jackson D W.....	26,401 7	Johnnie R.....	22,617
Hupman C B.....	24,930	Jackson E J.....	17,800	Johnny J A.....	3,168
Hurford H D.....	8,630 605	Jackson G F.....	9,942	Johnny L V.....	23,638 89
Hurlbut D A.....	27,173	Jackson G J.....	27,955 1,257	Johnson R C.....	2,584
Hurley B I.....	16,409	Jackson G M.....	32,392 131	Johnson A E.....	23,391
Hurley D.....	12,573 676	Jackson G T.....	25,885	Johnson A H.....	25,691
Hurrell C D.....	21,776 457	Jackson O A.....	29,603	Johnson A R.....	18,899
Hurrell S R.....	21,794	Jackson R O D.....	26,275 147	Johnson B A.....	20,587
Hurtak S A.....	17,142	Jackson R V.....	30,188	Johnson B D.....	22,292
Husband G S.....	24,369 36	Jacobs C J L.....	18,278	Johnson B F.....	22,739
Husband L L.....	21,052	Jacobs D N.....	26,533 364	Johnson B V.....	38,645 1,535
Hussey J.....	20,973	Jacobsen G.....	27,502 3,700	Johnson C.....	14,481
Hutchings G E.....	15,310	Jacobsen J E.....	18,593	Johnson C H.....	25,870 599
Hutchings M I C.....	16,904	Jacobsen K.....	4,798	Johnson C L.....	26,849
Hutchings R G.....	26,532 5,907	Jacobsen V H.....	33,978 601	Johnson D.....	21,041 76
Hutchings R J.....	15,254	Jacobson V H.....	25,490	Johnson D B.....	21,077
Hutchinson R.....	6,344	Jacox T E.....	9,852	Johnson D E.....	21,306
Hutchinson A R.....	21,973	Jacques C D.....	17,615 338	Johnson D G.....	47,658 3,317
Hutchinson A R.....	24,324	Jacques M.....	23,013	Johnson D L.....	29,937 2,205
Hutchinson K A.....	16,350 14	Jagdeo C D.....	35,149	Johnson D N.....	16,558 190
Huth J M.....	17,638	Jagdeo G S.....	29,250	Johnson E A.....	24,886
Hutton C H.....	9,454	Jago E W.....	23,655 66	Johnson E E.....	27,984 1,236
Hutton D H.....	46,728 1,089	Jago R C.....	27,926 6,035	Johnson E J.....	21,853 394
Hutton R E.....	30,337	Jai D E.....	18,926	Johnson E R.....	23,918 63
Huxford B E.....	23,333	Jakeman A P A.....	32,366 2,355	Johnson F R.....	26,826
Huzar B.....	9,872	James B E.....	22,946	Johnson G E.....	30,151 7
Hvozdanek J.....	51,475 2,697	James G B.....	20,203 7	Johnson G J.....	13,562
Hyatt D W.....	23,585	James G R.....	24,652	Johnson H D.....	21,942 1,695
Hyatt M C.....	30,777	James L W.....	27,112 1,224	Johnson J A.....	26,201 14
Hydamacka R G.....	31,332 97	James R A.....	35,263 3,361	Johnson J B.....	24,181 9,195
Hyde D B.....	32,261	James V.....	24,183	Johnson J T.....	30,368
Hyde M D.....	21,831	Jamieson W.....	13,101 171	Johnson K B.....	33,189
Hyde W.....	21,818	Jamison D L.....	22,432	Johnson K D.....	29,166
Hylkena M M.....	2,036	Janas P P.....	23,791 722	Johnson L C.....	28,799
Hynds I R.....	11,657	Jancowski C.....	24,185	Johnson L E.....	49,469 4,112
Hynds I R.....	1,101	Jancowski F L.....	13,115	Johnson L J.....	19,986
Hynds J.....	42,285 104	Jankovic S N.....	5,611	Johnson L J.....	21,479
Hyra M.....	22,206 1,992	Jansen L E.....	18,889	Johnson L J G.....	21,328
Ibrahim G.....	21,279	Jansson W B.....	22,049	Johnson M A.....	20,812
Idler D A.....	15,892	Janze M.....	17,752	Johnson M D.....	22,557 4,303
Iling D.....	25,416 1,005	Janzen J.....	24,533	Johnson P H.....	25,675
Iliner N H.....	16,429	Janzen W.....	22,563 8,806	Johnson R.....	42,563 4,574
Ingalls G.....	24,914	Jaques S B.....	22,932	Johnson R.....	11,070
Ingbrison J P.....	22,489	Jarrett J A.....	10,116	Johnson R A.....	25,699
Ingbrison K A.....	23,967	Jarvis R W.....	31,631 1,432	Johnson R F.....	24,287
Ingimundson B.....	12,063	Jassal B S.....	32,919		

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Johnson R J	12,250		Kalmbach R	22,974	54	Kent M J	36,009	4,564
Johnson R L	21,322		Kalpaoo E J	21,642	127	Kentel J T	7,989	
Johnson R W	24,767		Kalweit H A	1,443	1,122	Keoppel L N	26,243	
Johnson S	19,775		Kane G W	22,536	2,276	Kerby E J	3,452	
Johnson S E	11,724		Kane S O	25,221	1,535	Kercher L G	25,909	
Johnson S P	8,242	166	Kaneda D M	7,246		Kerik R K	22,372	1,504
Johnson T D	6,910		Kanera J	23,148		Kermode M A	18,883	
Johnson T L	20,246		Kang K	4,523		Kern C B	50,824	3,711
Johnson T R	73,453	9,410	Kanigan G	7,851		Kernaghan A J	30,212	231
Johnson V C	24,003		Kao K	24,416	1,755	Kerr A E	23,060	
Johnson V M	23,346		Kao T	37,865	65	Kerr B	874	
Johnson W R	21,159	164	Kapusta A M	5,849		Kerr D	7,563	
Johnston A C	17,522		Kapusta J	36,431		Kerr D W	25,120	
Johnston B R	7,378		Karaliolios N	18,890		Kerr G A	19,066	100
Johnston D M	44,541		Kariatsumari R A	22,912		Kerr J L	15,101	
Johnston G A	19,337		Karn H C	24,287		Kerr J W G	54,492	6,832
Johnston G A	22,312		Karpoff G	23,022		Kershaw S	3,521	
Johnston I A	28,237		Karpowich D J	11,789		Kershaw T W	12,467	
Johnston J A	25,685		Karpowich J N	20,884	201	Kerslake A P	21,301	
Johnston J A C	25,002		Kastanichuk C S	7,613		Kerslake D C	26,174	
Johnston J L	25,623		Kastanichuk D A	60,369	15,022	Kester M	20,095	
Johnston J N	24,311	1,732	Kasza G	26,406	7	Kester W M	18,749	
Johnston M	25,343		Katan V	18,299		Ketchum C D	33,566	58
Johnston M N	5,348		Kaufhold J W	20,913	10,509	Ketto E	22,789	
Johnston R G	9,832		Kaufmann H	29,492	2,768	Ketter D H	21,730	
Johnston R H	25,647	57	Kautz E	30,167	88	Kettler E	16,839	
Johnston R R	30,395		Kawa P	21,761		Kettner R R	42,180	
Johnston R S	21,825	156	Kawakami B D	8,589		Kew H B	27,282	305
Johnston S W	33,690		Kawakami J M	7,926		Keyes E B	13,515	1,566
Johnstone B K	28,669		Kawamoto K	31,292		Keyes L T	22,871	1,681
Johnstone D E	23,348		Kawase M	20,036		Khadikin F	24,708	
Johnstone F M	11,039		Kazakoff G F	44,944	1,911	Khadikin L	31,959	
Johnstone F M	1,397		Kazakoff K L	19,404		Khan E	41,388	2,262
Johnstone G A	21,474		Kazmiruk D F	18,267		Khol C R A	18,299	250
Johnstone M	18,221		Kealy S	7,230		Kian J D	20,484	122
Jollimore G E	21,442		Kean D R	26,892		Kidd D K	31,426	
Jones A A	34,391		Keane B J	37,121		Kidwell C W	1,360	
Jones A G	14,502		Keane C A	7,724		Kiedry E D	13,471	
Jones A J	4,370		Keast K	21,268		Kierstead N F	18,860	
Jones A R	28,736		Keay D A	18,779		Kiesenwetter O	24,573	84
Jones B L	23,334	770	Keefe L E	7,192	4,904	Kiessling F E	17,393	
Jones B T	17,010		Keeler D R	33,322		Kiland A M	31,714	421
Jones C	2,626		Keeler R W	9,432		Kilby V	17,318	299
Jones C M	24,789		Keeling G E	19,653		Kilgour J P	12,529	366
Jones D F	15,086	159	Keery J	4,580		Kilian D J	23,692	
Jones D G	20,596		Kehler E	23,353		Kilian G A	29,522	
Jones D J	26,827	735	Keiller A G D	30,932		Killer J D	27,757	1,388
Jones E P K H	25,880		Keir C J	23,021	42	Kilner R G	22,711	
Jones E W	18,031		Keir D J	27,761		Kilpatrick L L	38,761	
Jones G K	3,483		Keir R L	25,518	676	Kimble B	38,537	1,121
Jones G W	23,731		Keiser W S	28,170		Kimble W R	35,909	889
Jones H A	13,808		Keith D D	24,445		Kimmie S	25,775	
Jones J D	17,849		Keith J	19,282		Kinch G F	21,159	38
Jones J G	31,460		Keith J A	6,113		Kinch W R	24,535	701
Jones J H	26,645	3,894	Kellaway R J	21,508		Kinchella L V	22,876	
Jones K J	24,870		Keller J M	31,177		King C R	24,096	
Jones L D	27,349	1,112	Keller L W	31,457	417	King D W	25,373	
Jones M A	15,815		Kelley T W	23,019		King D W	24,571	
Jones M C	3,833		Kells D	27,544		King E M	21,761	
Jones M W	17,522		Kelly A N	25,784		King G E	22,614	
Jones R H	13,684		Kelly C S	18,132		King G N	5,114	
Jones R J	31,285	65	Kelly C S	189		King M G	26,316	274
Jones R M	18,291		Kelly D R	10,944		King O T	33,655	5,196
Jones S D	14,203		Kelly D W	34,426		King P G	20,615	
Jones S E	16,652		Kelly G K	27,480		King R A	35,904	254
Jones S H	27,585		Kelly J S G	23,959	93	King R C	4,367	
Jones T F	8,956		Kelly K R	28,547		King R S	19,546	
Jones T H	23,479		Kelly L	16,937		King S P	19,377	
Jonker P	291		Kelly L M	40,343		King T	30,834	
Jonker R	21,918	63	Kelly M P	29,696		King T A	23,375	
Jonsson H E	15,362		Kelly P I	20,449		King V E	1,627	
Jordan G E	28,931	292	Kelly R W	22,922	2,531	King V J W	31,874	
Jordan L F	13,291		Kelly T M	16,683		King W	34,868	462
Jordan R K	902		Keisall H J	50,635	1,016	King W G	26,473	482
Jordison T L	24,234	2,530	Kemp P I	7,565		King W J	5,645	
Joronen O K	25,463		Kemp R L	21,613	217	Kingsley D T	26,747	
Joss A A	22,557		Kemper A D	18,513	333	Kingswood J L	10,964	
Jowsey B V	9,713		Kempin A	15,918		Kinley G E	21,741	
Joy T	21,183		Kendall A B	5,651		Kinnear M A	7,071	
Ju T S	23,321		Kendall A G	6,646		Kinnear R C	22,684	
Juett M R	22,540		Kendall G L	22,577	734	Kirby D G	30,659	59
Juffs R J	10,585		Kenmuir M D	21,228		Kirby J J R	24,882	192
Jules K J	19,900		Kennedy A B	30,291	2,646	Kirchner E C	17,734	
Jules R	1,368		Kennedy B G	8,147		Kirk D A	24,467	
Jumbo L G	12,901		Kennedy C G	5,772		Kirk D S	41,574	2,564
Juneau D P	9,571	1,349	Kennedy F C	26,738	177	Kirk J P	20,783	
Jungaro R J	7,696		Kennedy I M	22,624	1,892	Kirk R E	18,132	
Jupp P	29,504		Kennedy J T	28,848		Kirk R M	29,189	
Jure W J	27,189	7	Kennedy J T	24,110		Kirkbride T G	2,050	
Jurgens D	23,139		Kennedy M F	15,631		Kirkby D G	24,308	21
Kachmaraki A J	20,246		Kennedy M J	22,048		Kirkland A W	37,134	
Kagetsu B	15,326	9,313	Kennedy P G	9,786		Kirkland D A	7,296	
Kainth G S	26,770		Kennedy R A	23,150		Kirkland L D	23,962	536
Kaiser A S	21,485		Kennedy T	15,548		Kirkland W	36,419	
Kalanchev G	23,971	381	Kent E E	3,252	78	Kirkpatrick J E	7,226	
Kalmar J	18,299		Kent G R	40,668		Kirkpatrick W D	1,731	
			Kent M A	21,923	1,273	Kirksey S C		

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Kirsch T.	17,295		Koski T. J.	21,540	232	Lachmuth G. A.	26,202	971
Kishkan G. A.	27,927	6,518	Kosowick J. J.	35,141	4,454	Lacroix R. L.	21,159	
Kiss E. E.	21,441	1,258	Kossan H. E. R.	22,224		Laderoute S.	17,393	
Kissinger K. T.	22,665		Kosta N.	27,112	151	Lafavor M. G.	25,379	39
Kistner F. D.	18,025		Kostian D. M.	27,757	2,447	Lafamme E. A.	22,708	
Kitsch R. A.	9,528		Kouwenhoven F. L.	27,975		Lafamme J. S.	4,198	
Kitson M. A.	18,550	3,436	Kovachich R. J.	27,404	659	Lafleur A. H.	25,971	14
Kittel H. J.	28,922		Kowalski B. W.	24,090		Lafleur K. F.	15,178	
Kitto F. E.	16,867		Kowluk A. M.	21,308		Lafond D. M.	22,301	
Kitto J. R.	21,163		Kozler S.	27,135		Lafond J. W.	22,435	
Kiyono T. R.	29,377		Kozub P. L.	16,978		Lafontaine V. J.	26,051	3,799
Kjemhus R. F.	20,563		Kracker L. K.	16,336		Laforge D.	2,555	
Kjenstad J. E.	28,243	3,409	Kramer B.	13,492		Lafrance E. E.	21,625	
Klaiber V.	18,117		Kramer E. K.	26,319		Lafrance L. W.	31,425	133
Klassen C.	23,703	26	Kraus A. J.	26,016	360	Lafrance P.	23,556	
Klassen H.	23,414	61	Kraus A. W.	35,648		Lafrance L. G.	20,311	
Klassen H.	27,381	326	Kraus H.	21,396		Lahner R. J.	27,295	65
Klassen J.	7,578		Kraus K.	29,962	135	Lahoda D. L.	22,082	
Klassen J.	25,268	72	Kraus M. A.	11,691		Laloue W. D.	20,600	
Klassen J. B.	17,000	324	Kraus L. G.	23,239		Laidlaw C. J.	21,076	
Klassen L. A.	24,296		Krebs T. K.	23,406	7	Laidley A.	17,436	1,747
Klassen L. A.	22,178	2,849	Kreitz W. H.	33,858		Laine A.	8,150	
Klassen R. N.	7,578		Kreklywich C. N.	9,775		Laird H. J.	16,833	
Klassen R. W.	4,103	63	Kreklywich N.	34,423	1,471	Laitwaite E. A.	17,817	
Klaue C.	16,999		Kressel D. D.	22,818		Lake B. E.	34,850	
Kleaf G. T.	22,016	194	Krieger C. A.	17,414	83	Lake G. L.	22,261	1,568
Klein D. G.	29,280		Kriese E. J.	13,519		Lakes G. D.	18,326	
Klein E. F.	23,008		Kring L. M.	17,204	339	Lakevold L. A.	21,212	
Klein L. G.	20,238	590	Krishnan E. M.	23,174	399	Lakin A. J.	25,405	
Klein L. L.	22,253		Krisky T.	550		Lakusta K. W.	4,518	
Klein T.	1,055		Kristiansen A.	24,807	9,227	LaLiberte M. R.	22,783	1,090
Kleininger D. W.	23,263		Kristoff G. J.	25,764		Lalley P.	28,242	
Kleinwachter R.	15,358	553	Kristoff R. F.	22,515	1,031	Lally J. M.	3,314	
Klepachek W.	6,507		Kritze R. H.	20,758		Lalonde C.	24,140	
Kletke D. S.	19,651		Krivsky J.	7,240		Laluk W. N.	24,814	
Klim C. L.	17,316		Kroeker C. M.	10,384		Lam C. W.	21,553	561
Klim H. W.	5,152		Kroetsch T. L.	29,664	2,459	Lam R. L.	19,998	
Klingspon E. J.	12,146		Krogstad L. I.	5,571		Lamacchia F.	23,379	
Klyn L.	21,184	768	Kroll A. W.	22,962		Lamas B.	16,609	
Knapp D. K.	21,871		Kromar B.	22,922	82	Lamo W. A.	26,797	
Kneller L. V.	22,013		Krook G. A.	34,059	368	Lambert A.	24,489	1,902
Knelson J. L.	7,256		Krueger B. N.	20,697		Lambert D.	18,067	126
Knibbs A. G.	24,155		Krueger W. L.	16,083		Lamont G. B.	31,969	1,360
Knight J.	26,161		Krugel E. L.	22,521		Lamont J.	37,004	
Knight S. C.	22,446		Krulich J. S.	20,730		Lamoureux R. L.	24,194	
Knoblauch B.	26,287		Krupek H. K.	3,046		Lancaster H. E.	21,090	131
Knoblauch G.	28,503	480	Krupek L. C.	13,175		Lancaster T. G.	23,293	
Knoblauch I.	42,044	8,356	Kruyer B. E.	17,764		Landdorf H.	25,421	
Knodel R. G.	24,254		Kruiy R. A.	22,015		Landie R. H.	20,293	
Knorr H. L.	24,788		Kryklywyj R. A.	19,779		Landman I.	15,267	95
Knott A. G.	13,469		Kryklywyj R. S.	27,538		Landry E. J.	26,289	1,207
Knott K. G.	32,421	5,435	Krzanoski J. M.	22,685		Lane A.	26,105	1,007
Knowlson P. K.	9,005		Kubek J. P.	21,291		Lanc D. J.	15,101	
Knox J. L.	3,358		Kubik A. W.	20,827		Lang A. F.	22,371	
Knox J. L.	32,451		Kubos G. E.	23,426		Lang J.	4,338	
Kobayashi K. K.	19,681		Kucharsky W. P.	32,779		Lang H. F.	26,521	
Koch R. S.	24,006		Kucille L. G.	21,725	44	Lang V. J.	30,700	568
Koel C. N.	27,458	57	Kuffler J. L.	1,983		Langelier F. M.	19,989	
Koenig G.	24,374		Kuharski R. S.	27,938	62	Langenbach W.	5,464	
Koetz O. H.	20,052		Kukurudz S.	22,868		Langer A. F.	29,937	
Koganow G. K.	22,897	346	Kuklyshy C. T.	18,054		Langhorn K.	24,809	
Kogelheide D.	24,754		Kumpula G. L.	19,016	251	Langman W. E.	19,032	
Kohorst K. C.	12,415		Kunderman K.	26,018		Langmead S. E.	21,623	
Koivisto K. J.	31,406	4,209	Kunz L.	20,428		Lannon C.	20,025	395
Koktesch J. R.	24,756		Kupser V. J.	25,292		Lansdowne P. G.	26,390	402
Kokorudz S. E.	3,648		Kurisu C. L.	11,030		Lanyon L. D.	24,655	
Kokot B. R.	16,748	7	Kurisu J. H.	19,756		Laplant R. K.	4,697	
Kolehmainen V.	21,189		Kurokawa W. T.	4,174		Laplante C. M.	13,423	
Koller S. C.	24,278		Kuroyama K.	19,900		Laplante I. E.	21,666	279
Kolnberger R.	209		Kurtz W. J.	21,036		Laplante M.	16,617	
Kolodychuk L.	24,009	2,225	Kurucz K. M.	22,954	14	Lapointe R. G.	11,936	
Kolompar J.	22,853		Kurylowich D. J.	29,395	446	Lapp D. H.	26,585	
Komher R.	22,422		Kuzma G.	18,228		Lapp R. L.	20,915	
Komlos J. A.	3,173		Kuzman W. P.	22,206		Laraway G. A.	24,677	
Komori S.	20,967		Kuzyk A. W.	29,024	28	Larder E.	9,007	
Konkin L. L.	11,072		Kwak F. F.	26,173		Large O. F.	23,410	983
Konrad R. M.	7,702		Kyles R. S.	19,959		Larman S.	15,792	7
Konrad W. L.	22,944		Kyte D. R.	22,430		Larocque F.	21,256	
Kooistra G. H.	24,694	190	L'Heureux O. U.	23,239		Larose A. T.	26,149	2,634
Kootneko T. L.	22,476	654	L'Hirondelle B. A.	51,951	5,111	Laroy T. D.	5,932	
Kootnikoff S.	8,777		L'Hirondelle P. W.	21,584		Larabee G. A.	23,668	147
Kopan E. W.	23,353		La Forge J. H.	24,832		Larsen A. D.	23,563	21
Kopan M.	24,569	140	La Rochele D. J.	21,521	250	Larsen V.	19,742	28
Koper L. A.	24,329		La-Roy M. S.	22,196		Larsen V.	34,639	
Koponyas A.	17,943		Laakso S. A.	22,598		Larson A. M.	24,807	
Kopp K. L.	15,938		Labar D. L.	25,304	369	Larson C. W.	22,272	244
Korbay P. E.	35,069		Labelle B. J.	18,361	591	Larson E.	23,601	
Korchinski E. A.	18,364		Labelle M. J.	25,598	19	Larson R.	10,710	
Kornum C. L.	9,490		Laberge D. J.	24,505		Larson R.	7,897	
Korolew E.	23,571	3,159	Labounty G. R.	20,416	773	Larson R.	7,975	
Kortegaard R.	22,445		Labounty P.	14,566	166	Larson R. W.	24,143	70
Kortegaard W.	36,575	1,602	Laboyne I. J.	11,815		Lastoria K. F.	15,116	
Koshlay S.	13,677		Lacey D. F.	20,746		Lastoria K. W.	15,748	
Koshman T.	23,041		Lacey M.	16,342	16	Lazlo T.	29,111	1,017
Kosic L. S.	32,702		Lacey W. E.	22,787		Latham F. D.	27,011	
Kosinec B.	23,168		Lacharite W.	18,869		Latremouille A.	24,922	
Koski G.	28,196		Lachelt G.	6,675		Latta J. C.	33,067	465

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Laursen D H	22,988		Lennartz H	31,843	19	Lloyd E K	39,028	7,475
Laursen G L	16,547		Lenton B J	25,663		Lloyd G E	21,030	
Laursen G V	18,596		Lentz D W	38,040		Lobay D	2,090	19
Lavallee P P	11,128		Leon A	23,611		Lobay G P	29,077	182
Laveck G L	23,866		Leonard C A	16,541		Lochhead L D	13,195	
Lavers R S P	12,025		Leonard D	16,813		Locke B B	23,790	
Lavery C J	22,191		Leong J K	18,445	307	Locke E A	32,066	1,656
Lavery D B	22,696		Leonhardt C L	26,307	93	Locke P S	28,140	983
Lavery T D	18,630		Lepage L	17,381		Lockhart G J	12,170	
Laviolette Y D	2,482		Lepage R J Z	30,965		Lockhart G J	32	
Lavoie J C	18,476		Lerner S	6,985	219	Lockyer J E	21,112	53
Lavoie K R	20,370		Lesore D S	23,007		Loewen C	11,774	261
Lavoie R	23,393	108	Lesage W O	21,303		Loewen G J	33,240	
Law E W	31,147	419	Leserger H C	22,980		Loewen K A	5,281	
Law I E	24,104		Leserger W E	22,840		Lofgren R L	30,259	
Law K P	21,871		Leslie P M	17,221	170	Lofthouse P	35,692	1,246
Law W E	22,620		Lesmister D A	22,465		Logan A W	22,086	918
Lawlor S D	19,945		Leson F H	27,163		Logan B	8,359	
Lawrence J	17,938		Lesperance G J	24,098		Logan J	17,763	
Lawrence D S	33,901		Lessard C J	46,256		Logan J F	14,910	4,117
Lawrence G D	14,856		Lessard D M	9,743		Logan J K	22,788	
Lawrence G E	9,640		Lessard L C	22,672		Logan J R	31,790	2,443
Lawrence J C	27,935		Lestander K	3,846		Logan J	12,880	
Lawrence J H	38,645	4,025	Lesyk D W	28,530	605	Loik B J	18,354	
Lawrence L L	10,252		Lesyk K N	30,676		Loik W	33,858	1,969
Lawrence R C	34,797		Letcher V	11,561		Loiselle N J	33,674	
Lawrence T P	876		Lethborg T	11,375		Lomas G	32,556	994
Lawrence V D	22,365		Letourneau G R	24,863	117	Lomas R	29,715	122
Lawrence W G	24,263	808	Letso J E	17,789		Lombard A L	10,473	
Lawson K I	25,400	441	Letts F G	1,996		Lommer R S	19,977	
Laxton G L	22,897	436	Leve K G	13,300		London M E	18,756	
Lay J W	45,106	288	Levesque D H	19,277		Long D	17,004	5,561
Lay M A	22,155	458	Levesque D J	13,563		Long D	30,200	
Lay P W	7,029		Levy C S	22,742		Long G A	26,043	6,726
Lay T	17,056		Lewis C S	32,064		Long K D	7,378	
Laybourne N W	23,628		Lewis D G	21,315		Long K G	8,923	
Lazenby D E	7,648		Lewis D W	27,700	441	Long T G	22,612	
Laznicka V	22,863		Lewis E W	5,947		Longdo R I	21,469	
Le Pors F	477		Lewis F J	36,728		Longpre A	21,870	
Leach J E	21,203		Lewis G W	25,606		Longson B A	12,415	
Leach M P	9,902	1,416	Lewis L	25,912		Lonquist J	11,569	
Leach W R	22,908	189	Lewis L A	29,860	265	Loonstra L L	19,809	
Leachman H F	20,831		Lewis M	24,399	192	Lord C E	25,650	3,045
Leader R R	8,325		Lewis P A	25,787		Lord G W	5,500	
Leaf R A	21,230		Lewis R I	21,900		Lorette K P	8,232	
Leahy J E	22,516	300	Lewis R J	3,563		Lorette R M	42,184	2,627
Leare M M	7,123		Lewis W J	7,178		Lorgere J A	22,799	
Leare R P	27,288		Liddle I L B	3,197	340	Lorimer A R	21,897	
Leatham R G	24,112	279	Liebrecht S D	19,099		Losch A H	3,860	
Lebed R G	23,353		Lieuatard G H	36,221	395	Loscombe J	1,400	
Lebel L	24,020		Likes R	28,453	1,093	Loseth G	16,635	420
Leblanc J P	25,608		Likness S K	23,565	360	Loshtuk J D	24,892	1,786
Leblond C B	39,584		Lilloco A	27,291		Losier L M	4,181	
Lebrun D	12,338		Lima R F	4,929		Loshrop G J	22,978	
Leclaire S L	16,869	7,126	Limacher A R	57,533	4,688	Losky A	29,715	7
Leclerc J M	12,638		Limacher M R	11,093		Lott G L	5,446	1,221
Leduc G	23,894		Limacher R J	23,054		Loucks D	20,790	
Lee C A	31,399	1,661	Lincoln P L	18,808		Loughed J	2,408	
Lee E M	18,902		Lind J A	24,708		Loughed W D	11,774	
Lee F H	23,683	487	Lind W D	22,395		Louie A P	24,268	
Lee G H	32,296		Lindahl S A	24,872		Loutit J C	23,412	
Lee H Y	37,518	165	Lindal B	17,339		Love D N	7,880	
Lee J W	25,581	2,448	Lindberg G W	15,435		Love G F	19,739	
Lee K	23,567		Lindgren M J	17,343		Love G W	27,863	218
Lee K D	12,116		Lindhout L	20,021		Loveday J C	19,548	
Lee K F L	14,735		Lindsay B A L	19,447	81	Lovell G A	21,065	324
Lee M D	22,516		Lindsay E R	26,760	407	Lovell M G	15,928	
Lee P W	363	113	Lindsay J R	5,286		Lovestrom A J	30,178	
Lee R	18,343		Lindsay W D	35,141		Lovestrom K D	21,388	
Lee S	29,333		Lindsay W D	23,230	1,398	Lovestrom R D	44,084	
Lee W C	22,838		Lindsell W R	32,106		Lovett J B	33,088	597
Leech R F	24,208		Lindstein N A	23,391		Lovett K	30,708	
Lecland M J	27,417	112	Lines A R	33,640		Low G S	3,646	
Lees E	27,684		Lines A F	20,024	403	Low P S	17,497	
Leet J	21,010		Lines J E	21,609		Lowe A R	33,866	7,097
Lefferson H D	22,654		Lines R F	25,537	5,845	Lowe D W	24,195	282
Leffler B J	16,962		Linton H	27,409	664	Lowe G S	18,702	
Legg J R	9,397		Linton B D	24,198	304	Lowe H E	20,030	638
Lehegarate A L	22,686		Lion H H	19,890		Lowe J	21,813	279
Lehman T	16,129		Lipinski C P	22,178		Lowe J K	24,313	2,768
Lehmann E	33,645		Lipinski R C	25,843	636	Lowe R T	27,857	
Lehrke H F W	26,431	220	Lippa C J	24,932	192	Lowe T W	26,639	
Leibel J	24,304		Lisk K E	28,544	428	Lowery C	17,805	
Leigh F W R	35,445	2,297	Lisman J	50,998	4,140	Lowes D N	22,760	
Leighton D	22,760	970	Listener B L	160	47	Lowgood S	16,108	
Leighton J F	22,922	297	Lister D	25,288		Lowndes J M	21,131	
Leiper L	21,158		Lister D R	45,576	3,582	Lowrie M M	22,234	
Lejeune B	17,191		Lithgow K	19,784		Lowry D P	18,270	
Lejins V	23,228		Littau B H	22,081		Lowther K M	28,827	1,821
Lekstrom M P	6,387		Little D R	7,464		Lowther N	22,481	
Leleuvre J D	9,596		Little J L	20,975		Lubbers J R	22,277	
Lemay A A	21,714		Littlejohn G G	21,011		Lubinich M R	19,835	155
Lemcke J O	23,390		Litwin G	12,999		Lucas C J	35,439	
Lemcke R J	19,936		Livingstone D R	9,397		Lucas J W	24,818	
Lemky A L	23,973		Livolsi A	21,074	377	Lucci P M	25,864	
Lemahan B V	21,360		Livolsi P C	90		Luchinski J	24,574	
Leave E W	28,138		Lizotte G	9,397		Luchinski L M	4,768	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Luciak E.	21,468	2,588	MacKay D W.	21,974		Malcolm A L.	22,677	1,572
Ludtke W N.	21,432	400	MacKay G A.	21,661	1,110	Malcolm K W.	39,450	1,365
Lukat A E.	23,410		MacKay J.	17,906		Malekow S M.	22,846	
Lukavecki F A.	20,949	9,302	MacKay J G.	6,107	228	Malkin P R.	7,493	
Lukavecki F A.	1,787		MacKay T.	6,035		Mallach S.	17,197	1,043
Lukawesky K W.	26,793	262	MacKay T K.	23,882	1,516	Mallam R S.	21,294	
Luke G W.	8,647		MacKenzie A D.	21,780	379	Mallow L.	21,499	
Luker M C.	10,193		MacKenzie F.	27,668		Malm H E.	33,198	
Lum E A.	12,014		MacKenzie I W.	40,483	477	Malmberg E I.	21,228	
Lum M F.	26,720		MacKenzie J A.	30,778		Maloan P A.	17,179	
Lum P.	17,990		MacKenzie K E.	31,851		Maloff M M.	10,307	
Lunan C R.	22,222	110	MacKenzie P D.	21,515	11,489	Malthus B M.	18,367	
Lund A E.	8,158		MacKey G H.	24,512		Malthus B M.	167	
Lund B A.	5,241		MacKie E.	17,971		Malthus D S.	15,793	
Lund E A.	54,275	9,145	MacKinnon A E.	22,994		Manahan M A.	353	
Lund L A.	23,681	110	MacKinnon C L.	2,149		Manchak R R.	21,872	
Lund M.	9,710		MacKinnon D R.	34,436		Mandziak M P.	20,193	
Lundgren N E.	18,429		MacKinnon E.	12,586		Mangat R J.	21,411	
Lundin G B.	2,348		MacKnight D G.	23,939		Manhas A S.	21,307	
Lundman R C.	20,968		MacLaurin S D.	15,633		Manley R L.	24,860	
Lundy M J.	21,110		MacLean A.	23,233	258	Mann C L.	16,427	
Lunn R.	1,495		MacLean A C.	22,159		Mann K D.	23,083	
Lunzmann A I.	22,695		MacLean A M.	17,489		Mann R E.	21,109	
Luongo A.	20,412		MacLean D N.	25,735	851	Mann S T.	16,913	
Lupton T.	21,924		MacLean P N.	23,928		Manners C.	16,617	
Lussier J.	21,316		MacLennan A F.	13,353		Manning C P E.	26,151	107
Lust W L.	20,582		MacLeod C J.	28,706	8,929	Mansbridge K J.	12,263	
Luthi D M.	11,804		MacLeod D.	5,535		Manson E.	5,304	
Lutley C H.	24,341		MacLeod E.	18,587		Manson J W.	25,628	
Luttervelt D H.	25,267		MacLeod K R.	8,493		Mantel W.	6,531	
Lutz M C.	2,022		MacLeod R S.	10,824		Manuel D A.	40,074	99
Lyager Y.	25,067	6,376	MacMaster A.	23,314		Marcellin R.	22,269	
Lyall W R.	48,125		MacMillan J.	29,270	2,878	Marcer E V.	22,037	
Lyford R W.	9,859		MacMillan J M.	25,045	341	Marchand C P.	25,003	
Lyman D L.	2,314		MacNab D W.	44,343	947	Marchi J B.	24,313	
Lynch D L.	18,597		MacNab L A.	24,968		Marchuk J B.	23,418	
Lynch F C.	7,121		MacNair G.	26,829	1,072	Marcotte M.	23,743	
Lynch G G.	24,911		MacNeil M K.	24,264		Marda L J.	16,587	
Lynch G R.	18,442		MacNeil R.	23,639		Marfleet W G.	21,159	127
Lynn M J.	20,087		MacO L.	24,782		Margetts J G.	21,562	852
Lyons D.	20,654	1,729	MacOslo J.	7,636		Marr L M.	24,196	33
Lyons H W.	24,576		MacPhee S.	18,905		Marnus C J.	23,302	
Lyons J.	26,828		MacPherson D N.	23,854	1,072	Marion A M.	778	
Ma L.	10,782		MacPherson M.	17,601		Marion J D.	24,237	
Mabon D G.	21,334		MacPherson S J.	25,192		Marken W.	27,163	
MacAulay D L.	17,307		MacSween D I.	33,496	6,593	Markham C.	18,786	
MacAulay N.	830		MacTavish J.	18,283		Markin K P.	21,273	
MacBeth S.	17,848		MacTavish P.	19,334	35	Markin P J.	29,972	342
MacCarthy P B.	16,180		MacVicar D C.	47,871	6,031	Markowski S.	20,258	
MacColl R F.	22,707	3,478	Madden J.	18,999		Marquardt K E.	23,228	
MacDonald A.	16,388		Maddison W J.	20,042		Marquis G M.	24,291	
MacDonald A J.	9,346		Madelung L M.	20,901	2,956	Marr D.	4,087	484
MacDonald A J.	17,703		Mader J G.	22,957	236	Marr D G.	7,446	
MacDonald B J.	42,180	8,579	Madigan H.	16,726		Marrion F W.	21,360	
MacDonald C.	17,273		Madley L G.	39,591		Marrion J R.	33,198	
MacDonald C N.	14,556		Madriga L J.	7,308		Marrion P T.	29,264	
MacDonald D M.	19,186		Madsen B E.	12,884		Marrs D A.	20,993	1,627
MacDonald G S.	35,655	504	Madsen K E D.	32,026		Marshall B A.	16,564	
MacDonald H B.	20,208	5,448	Madsen P E.	26,072	401	Marshall B R.	10,156	
MacDonald J.	19,536		Magas M S.	37,595	779	Marshall E.	11,012	
MacDonald J A.	28,868		Magdanz R C.	34,408		Marshall G W.	5,564	
MacDonald J D.	24,294		Magdy S.	24,649		Marshall K G.	37,648	
MacDonald J E.	26,192	141	Magee A A.	24,696	496	Marshall L C F.	20,092	
MacDonald J W.	5,371		Maggis R J.	7,056		Marshall M C.	24,172	
MacDonald K R.	23,253	477	Magnus R D.	22,789		Marshall R C.	14,280	
MacDonald L.	23,432		Magnuson R E.	22,908		Marshall R E.	21,961	219
MacDonald L B.	21,416		Mah A K.	32,385	3,130	Marshall R F.	9,153	
MacDonald R B.	17,055		Mah K.	23,900		Marshall R J.	26,243	
MacDonald R F.	20,627		Mah K K.	23,765		Marshall T E.	2,124	
MacDonald R W.	23,008		Mahaffey R T.	21,931	757	Marston R E.	26,876	409
MacDonald S A.	11,563		Mahood P J.	27,891	537	Martell L.	30,441	204
MacDonald S J.	3,112		Mahortoff N.	2,683		Martell L P.	9,072	
MacDonald W A.	31,947		Mahowich J A.	17,688		Martens A P.	26,207	245
MacDonald W R.	24,709		Mai R.	23,080	1,542	Martens C S.	7,527	
MacDonell W J.	24,219		Maibauer M E.	25,281	1,632	Martens D J.	23,161	37
MacDougall D S.	22,810		Mailhot K R.	24,924	467	Martens D J.	29,890	1,717
MacDougall E D.	20,840		Maisonneuve R W J.	21,984		Martens F E.	41,297	4,318
MacDougall J A.	21,182		Maitland R C J.	22,812		Martens H P.	23,268	
MacEdo A.	22,273		Maitland W J.	23,738	173	Martens K M R.	16,605	
MacEy S A.	23,626	2,283	Majeau N V.	13,796		Martens M.	25,714	591
MacFadyen D N.	10,156		Major M E.	24,409		Marti E.	8,025	
MacFarlane D R.	25,133		Majoskey R A.	9,749	1,579	Marticotte P J.	24,763	
MacFarlane W T.	28,536	176	Makarewicz N.	21,296		Martin B.	10,044	
MacGregor H M.	12,166		Makayev M.	41,032		Martin D.	7,691	
MacGregor R C.	45,108	8,130	Makayev M B.	35,543		Martin D F.	51,028	6,321
MacHeil D A.	6,758	42	Makayev S J.	2,668		Martin F J R.	29,592	36
MacHin P A.	29,589		Makeiv E.	24,081		Martin G.	1,240	1,325
MacInnes A G.	10,059		Makeiv J H.	38,509		Martin G P.	8,059	
MacIntyre A.	27,066	673	Makeiv S W.	28,063	163	Martin K A.	22,611	451
MacK H C.	15,682		Maki B A.	24,185		Martin L.	28,635	
MacK L L.	27,302		Maki T.	23,623		Martin L C.	5,868	
MacK R E.	25,699	3,929	Makonin P P.	22,205		Martin M R.	6,656	
MacK S.	5,981		Makortoff P F.	28,770		Martin R A.	34,616	28
MacKay A.	9,329		Makowichuk R.	23,287		Martin R F.	25,180	
MacKay B D.	10,685		Malach P J.	14,849		Martin R K.	11,448	
MacKay B F.	35,289		Malakoff G F.	19,762	7	Martin S A.	27,021	
MacKay D G.	17,695		Malbon M Y.	17,173				

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Martin S D	22,945		McBride G D	24,680		McGimpsey R J	24,091	
Martin S H	7,440		McBride J G	10,135		McGinnis C B J	11,269	
Martin S L	11,892		McBride K J	6,438		McGinnis N C	34,926	
Martin T C	23,977		McBride K L	16,597	209	McGivern K J	24,934	
Martin W G	30,207		McBride T P	20,431		McGivern N J	23,774	
Martindale J S	21,602		McCabe J A	25,452	86	McGorman B W	31,180	66
Martinez S G	22,748		McCall F B	18,368		McGowan J H	19,092	
Martyn J	17,697		McCallum C A	10,085		McGowan R L	24,253	
Maruggi A	19,571		McCallum D M	23,238		McGregor H W	9,605	
Marunchak G J	27,444		McCallum D W	25,117	2,832	McGregor D G	14,149	
Marunchak J A	32,531		McCallum M C	19,337	493	McGregor J A	1,389	
Marven R F	25,173		McCammon F M	17,861		McGregor W D	25,377	
Marwood R A	31,130	139	McCargar W A	29,987	1,012	McGuire K J	22,471	
Marricola O S	901		McCartney R R	18,190	1,506	McGuire M	2,871	
Masch D L	16,186		McCaskill D J	27,052	3,741	McGuire P	13,491	
Masini J E	44,662	1,670	McCauley D J	21,825		McHugh W A	5,613	925
Maslanko R P	28,702		McCaw B P	18,691	138	McIllood W J	17,947	
Mason B	9,533		McCaw M J	22,067		McIlveen S P	18,269	
Mason C B	17,175		McClean J A	24,718		McInnes C H	15,617	
Mason D P P	21,171	56	McCliesh T	22,889		McInnes P W	25,314	7
Mason J C	7,506		McClure J C	7,187		McInnes W A	24,778	
Mason K D	9,551		McCluskey P A	22,373		McInnis C M	22,147	
Mason M D	24,287		McColl C J	23,111		McIntosh B L	6,169	7
Mason W	20,838		McCombs C T	17,144		McIntosh C J	4,816	
Massey R G	26,904	398	McConnell D G	22,116		McIntosh L	19,663	
Mastin R	8,546		McConnell F	21,849	48	McIntosh R N	25,184	696
Mastrantonio M	23,025	81	McConnell I A	25,545		McIntosh R R	21,472	
Mate P E	23,365	1,390	McCoey M L	27,958	82	McIntyre A	833	
Mathers G W	13,393		McCoy J P	23,865	1,304	McIntyre C V	21,013	89
Mathers W M	21,819	563	McCoy J P	23,578		McIntyre D M	18,973	
Matheson C W	8,543		McCrae V M	17,399		McIntyre J W	23,604	8,313
Matheson D G	21,248		McCreight W J	20,065		McIntyre M E	5,790	
Matheson R W	24,023		McCrindle A M	13,885		McIntyre M E	29,335	116
Mathews E J	6,340		McCuish T	21,142		McKamey R J	20,693	93
Mathews W D	4,599		McCulloch J G	31,376		McKane M A	991	
Matheson G G	39,279	2,306	McCulloch R	1,806		McKay A	6,594	
Matheson R W	32,252	825	McCullough C A R	18,109		McKay B C	18,390	
Mathura P	27,843	710	McCune P V	24,040	636	McKay C A	3,485	
Matiz G E	12,454	2,860	McCutcheon R T	8,643		McKay C D	10,993	171
Matkovic R	16,776		McDade G E	26,101	24	McKay C D	342	
Matos M C	20,041		McDermid A	2,349		McKay E R	24,682	
Matsuda S Y	15,243		McDermid L	20,725	257	McKay I L	18,328	
Mathews F E	21,533		McDermid R M	21,752	164	McKay J D	22,823	
Mathews F N	1,734		McDermott D B	21,118		McKay J L	23,863	
Mathews G A	19,476		McDicken J D	46,072	4,949	McKay J W	21,738	
Mathews J R	24,310		McDonald B L	19,238	121	McKay M G	1,281	
Mathews J R	25,914		McDonald D L	21,089		McKay W H	22,798	998
Mathews R A	26,894		McDonald E C	17,414		McKee D S	28,802	251
Mathews R A	23,813	50	McDonald F E	22,960		McKee G A	1,055	
Mathews R E	39,952		McDonald J	20,063	49	McKee J T	2,085	
Mathews R G	25,204		McDonald J D	24,277	113	McKee L R	26,802	
Mathews R G	29,441	105	McDonald L E	28,202	1,470	McKeigan J L	29,973	
Mathews R L	28,171		McDonald L G	6,557		McKellar A C	16,218	
Mathias J A	27,555		McDonald N B	23,012		McKenzie B	22,176	
Mathias K W	35,336		McDonald N B	4,964		McKenzie F B	8,978	
Mattis F W	315		McDonald R E	976		McKenzie H I	24,804	1,559
Mattson J D	6,011		McDonald R F	20,182		McKenzie J T	21,163	
Mattson W A	24,897		McDonald R F	24,139	468	McKenzie M C	10,579	
Matysky F	21,364		McDonald R J	22,799		McKenzie P A	4,394	
Maughan N W	24,094	62	McDonald R R	30,190		McKenzie S H	18,119	243
Maurer E L	5,609		McDonald R V	21,839	82	McKenzie W F	21,180	
Mawle J L	35,993	94	McDonald W B	30,847		McKenzie W F	6,979	
Maximchuk F W	20,919		McDonald W J	43,822	514	McKeown B R	50,998	7,266
Maximuk A	23,845	280	McDonnell J P	40,420	6,902	McKeown R	60,216	107
Maxwell R K	21,023	2,078	McDonnell C A	16,683		McKeown S M	14,236	
May D F	28,491	4,442	McDonnell G R			McKerracher C D	20,130	
May H J	5,962		McDonnell K K	29,068	443	McKiernan T	1,009	
May H J	24,645		McDonnell R T	21,814		McKillican D V	25,740	
May M	23,713		McDonnell W J	21,440		McKillop D W	32,463	
May W H	24,260		McDougall I C	23,072		McKimm P	6,371	
Maydinuk G E	22,917	119	McDougall J	35,403	1,897	McKimmie D	25,012	1,162
Mayer J W	25,061	75	McDougall J T	20,739		McKinlay B D	11,075	
Mayer R L	28,555	1,193	McDougall W G	27,339	84	McKinlay E M	32,118	4,133
Mayer W	26,194		McEachern G D	20,737		McKinlay J A	2,332	
Mayer N	19,314		McEachern K	10,333		McKinley P S	26,526	345
Mayer D R	29,221		McEachern W R	25,908	1,947	McKinnell J M	16,464	
Maynard W L	12,888		McElderry D C	9,566		McKinney B	8,178	
Mayner J	20,690		McElroy F	3,942		McKinstry G R	24,816	109
Mazuch L	28,408	2,454	McEwen B J	22,897	1,410	McLaren B R	18,366	
Mazur R A	6,078		McEwen B W	22,188	809	McLaren D F J	4,595	
Mazurak A L	22,515		McEwen K D	1,515		McLaren J H	24,406	
Mazzeri E P	24,074		McEwen K D	342		McLaren M L	30,941	
McAbee C R	19,663		McFadden G	18,396		McLaughlin D A	23,031	7
McAdam D	26,303	1,229	McFadden R C	23,056		McLaughlin D H	67	
McAlister J H	1,649		McFarlan C E	22,906		McLaughlin P J	23,309	53
McAllister H E	25,965		McFarlan A	30,652		McLean C	17,207	
McAllister J M	22,528	1,636	McFarlan L T	23,437		McLean D B	21,835	
McAllister R S	27,010		McFarlane J D	38,892		McLean D H	25,158	
McAlpine J	22,545		McFarlane P A	31,138		McLean F T	9,202	
McArthur M G	30,978	243	McFarlane R B	9,517		McLean G D	21,295	7
McArthur N R	10,477		McGarvey G M	22,461		McLean L L	72	
McAuley M	12,234		McGavin D A	23,987		McLean R I	21,061	
McAuley M J	5,137		McGeachy D G	21,572		McLean R R	29,481	
McAvity B D	27,354	175	McGee R V	27,545	376	McLean R W	29,321	
McBean J	13,479		McGee D S	5,225		McLean R W	23,750	
McBeth N T	23,113		McGillivray C E	15,635		McLean W J	31,665	156
						McLellan D B	22,232	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McLellan J D	22,500		Mercer A	24,402	314	Minifie T B	37,867	6,418
McLellan R D	22,525		Mercer D C	21,159		Mintak D O	12,249	
McLellan R J	6,352		Mercer D L	32,740		Mintak J	32,119	7,676
McLennan D C	25,574		Mercer J A	19,257		Misko J M	18,380	
McLennan G F	672	2,077	Mercer W E	49,373	2,951	Misner G L	35,867	261
McLeod A R	24,645		Mercer W E	6,220		Misyk M A	20,533	172
McLeod B	17,893	532	Merchant C	25,954		Mitchell A R	32,461	
McLeod B M	18,094		Mercier P R	26,324		Mitchell B	22,036	
McLeod B W	10,268		Mercier R J	21,848		Mitchell C	4,198	
McLeod C S	8,265		Mercier R J	5,184		Mitchell D R	22,470	
McLeod E F	28,565		Mercs G M	24,305	14	Mitchell D S	18,677	336
McLeod I E	25,321		Merit G	21,976		Mitchell F D	23,427	
McLeod I N	22,242	2,144	Merk K B	18,145		Mitchell G	24,675	
McLeod J L	7,150		Merkel G A	33,198		Mitchell G D	21,350	7
McLeod J W	532		Merkel R A	28,068		Mitchell G L G	17,546	
McLeod K F	22,848		Merlo D J	14,445		Mitchell G P	20,517	3,335
McLeod M J	9,527	4,468	Merluk T N	16,827		Mitchell I J	19,851	
McLeod N	24,011	873	Merrall G A	21,250		Mitchell J P	19,976	
McLeod N D	24,050		Merritt L A	26,301	261	Mitchell K A	28,883	
McLeod R C	22,950		Merrick B E	24,473	267	Mitchell L	17,797	
McLinden J	24,565		Merriman S D	8,914		Mitchell M T	20,183	
McMahon G J	2,482		Merry G F	23,641		Mitchell S E	3,795	
McMahon T M	24,531		Messon N H	9,154		Mitchell W	25,669	
McMahon T T	26,393	152	Merton J G	27,741	4,485	Mitton D	23,626	
McMann E S	22,304		Merwin L	23,079	227	Miyahara L K	20,695	5,084
McMeans N A	22,209	7	Metcalf W L	21,064	65	Mochizuki R K	28,447	5,407
McMeekin W E	40,092		Methot R D	28,426	3,283	Mochling A G	6,611	
McMillan F	6,551		Metka D W	21,728		Moffat C R	30,136	
McMillan J A	927		Metz V	20,928	9	Moffat W B	22,829	6,753
McMillan J K L	23,081		Metzger L A	4,493		Moffat W W	24,503	157
McMillan J T	24,754		Metzger W O	24,305	269	Moffatt F R	21,860	
McMillan M G	25,511	2,630	Meuser H	24,635		Moffatt L W	35,209	
McMillan W H	4,570		Mewhort J D	30,380		Moffett S J	23,012	
McMorrin R S	7,888		Meyer J P	22,641		Moffett J	11,173	2,333
McMullen L D	17,195		Meyers A J	20,954		Mohamed S S	13,701	1,718
McMullin G J	15,675		Mezi T E	23,368		Mohoruk C	16,485	170
McMurtre J	21,552		Michalowski J	24,503		Moir A R	31,672	
McMurtre J C	21,527		Michalowski T	23,347		Mojelski R J	13,687	
McMurtre R J	19,364	354	Michaud D J	25,508		Molander P W	20,872	
McNabb T A	2,154		Michelin G W	22,280	50	Molendyk B J	19,993	555
McNaught K	17,738		Michell R P	23,864		Molendyk M T	23,911	
McNay M S	8,677	217	Mickeloh H	18,117		Molendyk T	26,097	548
McNee J M	34,511		Mickey R H	26,568		Mollett R R	14,418	3,507
McNee N L	23,584		Middleton H H	24,765		Moline L	25,893	353
McNeill G G	23,051	77	Migneault R H	23,664	411	Mollegen G R	20,680	102
McNeill J M	49,619	615	Miki G T	27,186		Moller D D	19,887	
McNevin H G	24,249	371	Miki R	22,081		Moller W B	21,477	
McNicholas L V	25,902	135	Mikkelsen B F	29,247	337	Molierud R H	6,674	
McNutt G E	29,738		Milburn P R	20,414	507	Molierud R H	1,370	
McPhee G	20,208		Miles J R	26,210	3,045	Molnar R	4,063	
McPhee J A	25,153		Milnazzo F	20,075		Molynaux W T	24,153	
McPherson D K	33,380	1,208	Mill J W	41,205		Molynaux R J	8,997	
McPherson G F	19,328		Millar K M	35,196	639	Mondini T	20,855	
McPherson G M	23,822		Miller A	28,216		Monette V C A	20,100	
McPherson S E	25,663		Miller D E	26,933	4,043	Monette H A	24,281	3,354
McQuade T	12,710		Miller D G	24,129		Monnington D	23,824	
McQuade T	1,402		Miller D J	19,352		Monsell D L	10,424	
McQueen A D	9,608		Miller E K	19,680		Montador A J	42,006	6,951
McQueen C M	21,901	132	Miller F	26,386	494	Montague T	20,160	
McQueen R J	22,757		Miller G F	24,125	455	Montgomery D	29,726	1,025
McQuillan R	23,291		Miller H D	27,204	336	Montgomery J A	22,628	
McRae B E	389		Miller I	18,667		Montgomery R H	29,803	
McRae I S	1,432		Miller I A W	30,883	2,742	Montgomery W	36,522	980
McRae N H	30,305	2,064	Miller J A	22,590		Montgomery W A	24,263	
McRae S L	19,321		Miller J M	6,300		Moody A P	24,191	
McRoberts W J	32,381	292	Miller K R	17,870	26	Moody P L	24,744	
McSpadden I	3,788		Miller L	24,046	746	Mook L J	22,396	
McStay T K	8,221		Miller P J	21,624		Moon H	12,200	226
McTavish D A	2,690		Miller R	26,470		Mooney D G	21,873	190
McTavish D J	34,747		Miller R F	22,448		Moore D N	44,757	7,640
McTavish R W	22,049		Miller V J	20,000		Moore D R	17,241	
McVicker L	15,832		Miller W	21,159		Moore E J	24,492	
Meadmore R B	28,669		Miller W	23,613		Moore G A	35,498	
Meads E A	47,106	3,345	Miller W A	30,242		Moore H C	26,000	363
Mearns G L	9,596		Miller W C	9,689		Moore H J	26,953	419
Measure G	22,204		Miller W E	3,831		Moore J E G	23,327	
Medcalf S A	17,941		Miller W S	25,811	120	Moore L	22,266	
Medema F	5,184		Millertau F W	23,167		Moore L D	7,824	
Meeks R E	28,357	21	Milligan D W	2,587		Moore L G	29,911	
Meerman H D	17,328	7	Milligan R J	12,284		Moore R D	20,106	
Meerman W J	21,610		Milliken G J	20,960		Moore R J	9,145	
Meers R S	36,489	3,228	Mills J N	30,362		Moore V A	23,900	70
Meester H J	22,897		Mills P	11,496		Moore W A	21,802	
Megaro R	19,075		Mills R S	3,528		Moore W F	23,803	
Meidinger J F	45,108	6,340	Mills S	25,570		Moorehouse T L	16,000	121
Meier D D	24,109	82	Millne A A	23,384		Mooy W R	23,086	
Meister G E	11,771		Millne A K	21,043		Morabito A	24,741	
Meldrum M R	20,125		Millne C R	31,549		Morales L A	1,501	
Melnick T A	4,608		Millne G C	7,495		Morberg M	4,074	
Melnychuk B	21,157		Millne G R	23,756	70	Morden R W	5,060	
Melnychuk R A	6,791		Miller L P	23,987		Moreau J H	31,272	
Melnik R E	25,581		Milton T T	13,004		Moreau P F	24,259	
Meloro D	26,706		Minchin M	26,155		Moreau S	17,527	130
Mendes J A	24,780		Miner M E	23,726		Morehouse D F	15,503	1,642
Menhinick B F	10,216		Minger S J	21,063		Moreland J E	18,069	
Menhinick D A	22,328		Mingo B	7,339		Morey F J	49,567	153
Mennie L W	22,138		Minifie C A	16,831		Morgan G M	12,220	202

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Morgan H D G	27,745		Murphy R P	8,486		Neufeld D	23,491	105
Morgan P M	24,799		Murphy T K	24,033		Neufeld L E	20,233	
Morgenthaler A F	25,797		Murphy T L	21,851		Neufeld R H	29,964	
Morhart E	8,223		Murphy W A	21,612	820	Neufeld L D	7,874	
Morice K E	9,017		Murphy W L	21,165		Neuls D K	5,723	
Morin J J	25,260		Murray A F	24,742		Neuman V	22,909	
Morin S W	15,298		Murray A V	30,496	487	Neumann H	17,905	
Morley J H	42,267	3,886	Murray B E	23,849		Neumann P	26,401	
Morris D W	24,164		Murray C R	22,725	259	Neumann R E	24,779	232
Morris G M	47,509	2,068	Murray D J	26,136	2,155	Neville R W	24,308	
Morris I G	21,557		Murray G	14,300		Neville V	13,143	133
Morris J W	46,810	1,192	Murray H J	18,573	12	Newcomb A J	26,260	2,448
Morris L J	6,044		Murray J R	23,761		Newcomb H L	1,222	
Morris R G	14,700	1,159	Murray K	19,868	766	Newcombe B R	13,657	
Morris R L	4,286		Murray L	813		Newcombe E L	21,191	
Morris S M	6,788		Murray L	7,535		Newell B S	10,195	
Morrison D J	24,888	143	Murray T C	8,783		Newlands M J	23,927	606
Morrison E A	20,016		Murray W I	8,019		Newman A	582	
Morrison J H	23,972	7	Murthi J N	32,766	628	Newman K D	7,541	
Morrison J S	10,157		Muskelwhite G J	27,571		Newman W C	30,230	995
Morrison P N	8,592	280	Mussick J A	22,914		Newman W E J	34,077	
Morrison R	351		Mustafa D	22,914		Newsham D	20,063	
Morrissey K L	21,435		Mutch W E	22,897	1,916	Newsome E M	22,201	
Morrow L V	28,969	736	Mychaluk M	17,777	254	Newstead B J	17,828	
Morrow R J	7,682		Mychaluk S E	4,251		Newstead L M	18,583	
Morrow T G	1,834		Myers E S	22,817		Newth G R	23,639	143
Murphy G	21,900	153	Myers H K	30,273	202	Newton B D	29,950	
Morse D M	22,347	7	Myers P D	3,133		Newton E M	12,359	
Morse G L	22,223		Myers T A	21,066		Newton H M	25,641	7
Mortenson G R	8,577		Naccarato M J	22,860		Newton K S	14,453	
Mortenson R L	21,909		Nadeau M	20,940		Newton M	33,806	
Mortimer D M C	22,874	28	Nadon A L	4,493		Newton R M	33,324	
Mortimer H S	26,194	830	Nadon L	22,564		Ney M	9,092	
Morton V E	28,319	5,883	Nadon M J	8,157		Ng S J	22,116	967
Mosby G E	30,326	4,850	Nagao K H	8,260		Ngai D	9,907	6,918
Moser A T S	21,743	21	Nagasaka H H	31,376		Nias J M S	35,753	1,024
Moser J G	32,902	137	Nagel D B	21,587		Nicholas G	8,756	
Mosimann J	21,019	401	Nagy A L	33,220		Nicholas K J	21,722	
Mosser C W	24,583	7	Nagy M	9,628		Nicholls R	22,897	
Mosser G A	24,693		Nahulak S A	14,283		Nicholls W W	29,302	947
Mossey D	22,137	260	Nair S	24,417	25	Nichols A M	21,158	
Mossman C A	33,198	1,192	Nakashimada M E	7,620		Nichols C E J	22,477	
Mossman L W	6,402		Nakatsu T	30,771	4,728	Nichols E N	24,214	
Mosure A D	24,708	43	Nakazawa K	23,049		Nicholson G W	30,776	
Motion G	3,658		Nancekivell R L	20,619	5,248	Nicholson M	23,871	250
Motloch M	21,223		Naran Z	18,152		Nicholson P G	33,348	
Mottershead P A	17,201		Nash E W	24,988		Nicholson R J	23,198	
Mottershead T M	22,897	42	Nash N N	34,581	2,147	Nickel C	43,520	
Mottishaw J B	38,444		Nash P A	15,616		Nickel I H	16,946	
Mout M K	28,925		Nash W G	1,617		Nickel S G	28,389	874
Mould J G	9,020		Nason E J	27,180		Nickel S V L	12,774	
Mounsey F W	26,187		Natalizio P G	10,788		Nicholls G E	29,285	160
Moutay K B	20,845		Nault D L	16,621		Nickels B	20,737	
Mowat F C	18,303		Naychuk J	5,966		Nickerson C M	9,364	
Mowat G M	34,797		Neale F W	24,757	855	Nickerson C R	9,855	
Mowatt C J	10,412		Neale J R	20,706		Nickerson D R	1,839	
Mowatt G M	31,704		Neale M F	18,603		Nickerson P R	19,144	
Moxley L K	16,078		Nealis D M	22,610		Nickisch A J	21,455	
Mucha A J	22,869	62	Neall R M	25,654		Nickle S	16,308	
Mudry J W	18,756		Neault C V	22,401		Nicolson B F	20,027	
Muelke J W	21,946		Neave M V	25,850		Nicolson J	21,730	719
Mueller R P	25,660		Needoba E D	6,843		Nielhaus B E	30,554	480
Muir D E	23,942	194	Nehaj A	23,757		Nielson A T	17,329	
Muir D S	21,509	110	Nehaj R A A	23,758		Nielson B T	42,853	11,980
Muirhead K P	18,188		Neigum M	22,965		Nielson E C	21,169	
Mukuyama S	13,040		Neigum N J	26,331	229	Nielson E G	22,006	
Muldoon J	22,002		Neil J	23,034		Nielson G A	10,098	
Mullen J	24,057		Neill R A	24,259		Nielson G F	34,566	
Mulvihill J E	35,328	1,805	Neilson G R	9,761		Nielson J M	21,510	
Mulvey J M	28,455	1,382	Neisen C	21,748		Nielson R	22,093	
Mumford W L	28,324	732	Nelitz E W	22,455		Nielson D M	26,161	3,661
Munce D I J	22,135		Nelles L E	29,294		Nielson K H	657	
Mundrean T P	21,407		Nelson D R	24,864		Nielman J L	23,142	
Munich D G	24,192	976	Nelson E	18,046		Niemi K N	24,393	
Munkholm C A	18,309		Nelson H E B	23,441	940	Niemiec C	22,960	
Munn P L	36,783	280	Nelson H N	4,234		Nieren H	24,208	
Munro A M	18,426		Nelson H W	24,028		Nijhoff J R	29,023	
Munro F H	24,764		Nelson J W	47,190	4,663	Nilsen K G	20,789	184
Munro R J	20,669	339	Nelson K M	25,764		Ninatti N J	21,086	
Munro T C	24,582		Nelson L A	24,893	2,052	Nirwan K	27,097	1,481
Munro R K	21,033		Nelson M M	26,632		Nishihara J	16,075	
Murdoch D G	18,373		Nelson R	9,615		Nishiuchi J M	21,377	
Murdoch A J	21,824		Nelson R A	21,249		Nissila J H	22,853	
Murdoch J	27,920	415	Nelson S C	9,580		Nixon D B	23,074	
Murdy G W	8,089	1,146	Nelson S D	21,513		Nixon D C	5,651	
Murley L	16,900		Nemec A F	13,438		Nixon D G	9,793	
Murphy D	13,560		Nerbas I R	24,708		Noakes A W	21,813	
Murphy E A	22,774		Nesbitt M A	21,228		Noakes R M	34,298	
Murphy E M	10,644		Nesbitt R M	24,181		Noakes T L	20,660	
Murphy J H	9,887		Nesling N	22,843		Nobbs L F V	25,517	
Murphy J P	24,726		Nesting A T	37,119	1,042	Noble A	22,105	
Murphy P W	30,244		Netherton S F	25,767	109	Noble K L	23,044	
Murphy M A	7,923	141	Netzel K	21,697	4,321	Noble S R	8,638	
Murphy N M	20,340		Netzel K M	18,481		Nogrady A	12,953	9,441
Murphy P J	2,717		Netzel M S	24,548		Nole J E	23,666	
Murphy P S	25,719	1,527	Neudorf D	15,913		Noli D R	21,925	
			Neudorf D	28,259		Noonan D E	8,600	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$	Salary \$	Travel \$	Salary \$	Travel \$
Noordam A.	25,632	Oliver L.N.	23,629	Paget B.M.	22,585
Norberg R.M.	18,370	Oliver M.F.	36,516	Paget D.R.	25,107
Norbygard P.H.	22,038	Oliver S.	8,706	Pahl J.	24,514
Nordstokke M.M.	26,345	Oliver L.S.	14,081	Painchaud L.R.	21,280
Nordstrom D.R.	30,240	Oliver G.M.	22,400	Paine P.C.	24,663
Nordstrom N.C.	36,994	Olleek R.	24,215	Painter W.M.	22,863
Nordstrom W.	29,592	Olleek R.P.	20,546	Pakka R.R.	23,956
Norman W.I.	20,471	Olsenberger R.P.	21,986	Pakka S.D.	19,982
Normand C.R.S.	20,395	Olmstead J.R.	46,222	Paladino R.B.	22,292
Normand T.J.	20,793	Olney J.	19,477	Palagian M.	23,745
Normoyke K.	71,882	Olsen A.A.	19,980	Palesch D.J.	20,120
Norm D.	24,089	Olsen B.B.	26,823	Paley E.	26,593
Norquay J.G.	24,129	Olsen L.C.	21,778	Palmateer B.S.	30,963
Norris W.B.	22,935	Olsen L.D.	1,057	Palmateer D.R.	23,301
Norstrom A.	24,894	Olsen W.	1,443	Palmer C.	6,921
Norstrom D.A.	24,356	Olsen W.L.	2,034	Palmer F.G.	28,142
North K.	6,738	Olson A.	26,011	Palmer J.E.	527
Northcott J.E.	20,883	Olson A.G.	22,062	Palmer J.J.S.	33,609
Northwood N.E.	13,521	Olson D.A.	15,577	Palmer J.R.	26,200
Norton M.J.	16,746	Olson H.	21,386	Palmer L.B.	10,176
Nosek D.M.	19,957	Olson J.F.	21,334	Palmer L.R.	6,037
Nosek M.A.	20,953	Olson J.R.	20,705	Palmer W.A.	24,261
Novakowski L.	17,645	Olson K.E.	10,050	Palmer W.J.	24,741
Nunweiler L.H.	799	Olson L.L.	39,265	Paloposki G.W.	28,856
Nurse R.S.	25,598	Olson M.H.	24,223	Paloposki S.G.	43,104
Nuttall J.	20,444	Olson P.	30,308	Palmbo B.	26,504
Nutting E.E.	27,025	Olson P.A.	30,308	Pancich K.R.	5,960
Nuyens M.	19,933	Olson V.E.	24,794	Panda G.	18,300
Nye C.	15,856	Olsson J.A.	11,579	Panduro R.	17,488
Nye D.E.	7,678	Olsson J.W.	29,848	Pankiw W.	22,394
Nyffeler M.R.	22,992	Olthof E.R.	24,134	Pankratz J.	18,374
Nygaard E.R.	25,441	Olynok C.M.	14,528	Pankratz K.	24,091
Nyland D.	42,264	Olynok R.	7,155	Pannekoek H.C.	24,007
Nyman D.R.	16,868	Olynok S.L.	9,967	Pannell B.G.	14,905
Nyman K.B.	26,312	Oman D.E.	30,124	Panton R.W.	19,306
Nystedt N.B.	15,456	Oman R.T.	17,939	Pape D.M.	26,400
Nystrom C.	25,863	Oncul K.F.	23,715	Pape R.	21,827
O'Brey A.J.	20,217	O'Neill G.	63	Pappin R.R.	30,328
O'Brien D.L.	15,955	Onhasey S.M.	40,798	Pappin S.	24,407
O'Brien D.L.	88	Onions J.	27,960	Peggs G.G.	10,994
O'Brien K.	19,869	Onions J.E.	22,752	Piquette D.L.	24,214
O'Brien N.L.	9,423	Opdahl A.K.	22,578	Piquette J.E.L.	22,448
O'Brien R.C.	25,679	Oplassage M.	9,323	Paradowski E.W.	26,536
O'Bryan J.E.	25,092	Oram C.E.	15,310	Paradowski L.A.	28,166
O'Bryan J.P.	24,345	Oram M.E.	15,399	Parchmann H.	23,162
O'Connor I.W.	26,035	Orange A.H.	9,031	Parent P.E.	26,855
O'Dine L.G.	27,250	Orr R.	26,917	Park A.A.	21,092
O'Genski G.G.	20,911	Orry R.C.	27,758	Park D.L.	2,775
O'Grady K.A.	17,081	Ortis C.G.	17,609	Park L.C.	27,636
O'Neill C.	22,983	Osachoff D.	29,911	Parker B.L.	5,125
O'Neill N.D.	39,930	Osborne C.R.	25,821	Parker C.E.	23,807
O'Keilly M.D.	4,291	Osborne D.K.	22,025	Parker E.A.	24,124
O'Toole J.P.	31,424	Osborne R.L.	39,764	Parker J.F.	45,432
O'Toole S.D.	28,130	Osborne T.A.	16,427	Parker J.G.	34,187
Oakford J.	43,872	Ostenjak H.	31,173	Parker R.C.	9,155
Oakley G.A.	18,033	Osterberg W.K.	25,619	Parkes D.A.	18,426
Oakley G.A.	20,028	Osterlund G.A.	4,357	Parkes D.R.	53,207
Oakley J.E.	32,376	Ostertag R.V.	19,030	Parkes M.B.	18,422
Oakley S.	16,897	Ostrom I.G.	1,996	Parkes N.E.	21,667
Ober S.	17,126	Ostrom J.E.	18,355	Parkinson D.M.H.	26,626
Obrien R.G.	25,339	Ostrowski J.	18,875	Parkinson L.	20,885
Obzera J.A.	16,000	Oswald J.O.	36,444	Parks J.N.	29,198
Oddson D.L.S.	919	Otoole K.D.	2,127	Parks L.A.	10,444
Odell L.O.	24,105	Ottis G.	31,595	Parks L.D.	10,515
Odenbach R.J.	28,951	Otten K.R.	23,189	Parlette D.N.	4,941
Odlan O.E.	2,352	Otto L.L.	29,148	Parr S.J.	25,870
Odlan D.J.	24,676	Ottoson A.L.	22,894	Parsons H.G.	29,524
Odonnell E.J.	1,026	Oudshoorn A.	37,214	Parsons K.A.	18,811
Odowichuk M.W.	21,531	Ough R.	20,853	Parsons M.	28,024
Oe D.	26,035	Oulton D.	19,817	Partington K.R.	23,023
Oeser J.M.	23,691	Overholt A.	20,853	Partridge S.	1,067
Ogden J.M.	18,073	Overholt G.M.	26,005	Paschal B.	20,963
Ogden T.T.	25,475	Overstall D.J.	139	Pasco J.L.	23,558
Ogden W.L.	24,787	Ovington A.	24,148	Pascuzzi C.J.	11,372
Ogilvie V.J.	24,215	Ovington F.W.C.	21,725	Pascuzzi N.	2,325
Ogilvie W.J.	13,124	Owen C.F.	23,231	Pasenger L.A.	24,371
Ogloff R.L.	20,786	Owen D.L.	13,329	Passerin A.M.	25,052
Ognundson W.H.	21,427	Owen D.M.	21,287	Pastor R.A.	31,398
Ohlhausen A.E.	22,364	Owen G.H.	43,712	Patch S.	24,164
Ohlhausen L.B.	22,456	Owen G.J.	22,848	Patterson R.E.	28,291
Oke L.H.	21,817	Owen L.S.	7,276	Paton J.D.	24,306
Olafson C.K.	765	Owen L.S.	2,589	Paton J.W.	9,559
Olafson R.O.	20,738	Owen T.	26,898	Patrick G.D.	17,461
Oldfield E.C.	26,716	Oxenham R.K.	22,482	Patterson A.M.	11,488
Oldridge R.B.	19,113	Osland T.W.	7,055	Patterson B.L.	26,188
Olds C.H.	17,673	Ozeroff A.A.	25,547	Patterson H.	21,156
Olthausen L.O.	14,109	Palvanti J.	18,323	Patterson L.T.	28,114
Oliary J.H.	24,822	Pelton J.A.	33,858	Patterson M.	18,789
Olin R.E.	22,897	Perge S.R.	18,305	Patterson M.E.	21,296
Olinger R.P.	25,468	Pagani L.	23,427	Patterson R.J.	19,533
Olisoff A.A.	21,358	Pagani M.	17,663	Patterson R.W.	23,779
Oliver C.	20,016	Pagdin R.A.	19,098	Patterson W.	1,670
Oliver D.	12,804	Page G.	32,054	Pattie J.E.	6,456
Oliver D.L.	42,919	Page G.S.	20,781	Pattie L.G.	28,832
Oliver G.E.	13,501	Page J.D.	19,544	Pattison K.O.	12,302
Oliver G.E.	21	Page Y.	16,332		
Oliver J.R.	25,732	Pages V.	24,285		

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Paul A D	33,813	2,986	Perry P S	45,852	2,837	Pimlott R J	23,823	
Paul D R	34,054		Perry R K	29,906		Pinese P L	16,565	
Paul G S	5,190		Perry Y M	17,803		Pinette L	28,525	61
Paul L N	24,966		Pesth S B	17,789		Pinkerton R	18,413	
Paul L N	29,872		Petal D	9,777		Piper D S	28,244	570
Paul N D	16,134		Petch B A	18,144		Piperno D	25,288	
Pauls M D	24,530	2,305	Petch S I	22,607		Piroddi D	21,676	451
Paulson L M	32,294	2,832	Peter E C	37,336	708	Proshko G	4,734	
Paulson S D	3,916	21	Peter L A	22,293		Pitcaim I	4,675	
Pavan B	25,097	130	Peters B I	21,670	976	Pitcher A	21,849	
Pavan C	5,811		Peters H	20,855		Pitchford E L	631	
Pavanel R A	24,492		Peters H B	832		Pitt D G	26,953	245
Payer M M	20,167		Peters J I	29,787		Pittendreigh F C	2,928	
Payne A A	22,086		Peters K K	25,511		Pitz J L	14,255	
Payne B G	27,166		Peters L	23,511	3,470	Pius M G	4,817	
Payne D R	14,291		Peters L J	14,202	320	Place J H	19,377	
Payne J G	24,469		Peters P H	26,522		Plamondon T	22,717	255
Payne P	21,729		Peters S L	19,007		Planiden A D	24,206	5,564
Peacock C A R	24,185		Peterson A L	24,548		Planiden P	22,132	
Peacock I C	4,401		Peterson A S	22,788	38	Plandin F	22,536	
Peake M J	23,025		Peterson E H	22,800	537	Planje H J	11,491	
Pearce A H	38,930	56	Peterson G C	21,687		Plant S C	22,897	2,077
Pearce B W	31,675	1,141	Peterson G Z	23,786		Plante R E	23,668	67
Pearce D B	28,432	1,306	Peterson J J	26,427		Plantz H	22,645	
Pearce D E	25,344	7	Peterson J V	22,852		Plastow A G	19,798	
Pearce L	122		Peterson J V	21,614		Platz G J	23,620	
Pearce R P	19,783		Peterson W M	9,709		Platz H	1,927	
Pearlson C H	1,835		Petford D M	20,011		Playdon E C	8,497	
Pearson A H	1,541	398	Petho B L L	35,906		Playdon S D	7,084	
Pearson A A	22,207		Pethybridge M D	8,381		Player D J	11,858	
Pearson H S	21,878	60	Petrie J L	19,074		Plotel M J	27,542	1,282
Pearson M E	22,100		Petrie R W	20,358	22	Plummer J L	26,971	
Pearson R A	24,277	153	Petticape J C	21,634		Plummer L H	30,840	
Pearson R L	34,455		Petterson J	19,980		Pluschke R J	22,881	9
Peatt L R	7,502		Pettifer P	20,988		Poch T L	21,358	4,514
Pechnik W E	32,053		Pettigrew D L	18,487		Podmoroff S	40,517	
Peck C	19,361	316	Petty A J	40,205		Podovnikoff J	21,057	
Pecora D	22,461		Petty J H	25,675		Poetsch H	23,653	
Pectin N	20,073		Peuramaki S	18,349		Pogson M	16,277	
Pedersen G D	21,275		Pfeiffer F	22,580	14	Pohl B R	22,481	
Pedersen H P	38,224	1,317	Pfeiffer R R	16,732		Poirier J	8,248	
Pedersen L C		72	Phaneuf P	22,544		Poirier J C	25,359	
Pedersen O	31,675		Phangura N S	1,178		Poiras A	38,794	
Pedersen R	24,637		Phare C L	27,192		Poiras J E	1,377	
Pedersen R A	35,622		Phelps C S	17,835		Pol A J	9,704	
Pederson A L	30,158		Phelps R	13,635		Polack G E	3,703	
Pederson O N	27,099	858	Phelps W C	26,665	3,853	Polack L D	9,345	
Pedlow J	15,941		Philbrick R D	15,225	204	Poland F C	27,329	2,529
Pedneault H V	11,936	466	Philips K	21,949		Polichak R	22,637	
Peables D P	30,779	1,736	Philips K E	20,460	1,936	Polillo T	19,863	
Peables W A	21,311		Philips B G A		200	Polishuk R S	12,221	14
Peel P A	6,825		Philips C A	33,597		Polk J A	1,714	
Peet D H	32,738		Philips C W	5,575		Pollard E R	27,763	
Peever H M	22,804	160	Philips D H	23,393		Pollitt J A	22,924	
Pelech W	26,709	1,241	Philips D M	15,387		Pollock D C	24,174	
Pellegrin D F	17,679		Philips E C	40,362	2,601	Pollock J G	33,639	
Pelletier D	22,947	61	Philips G	39,574		Pollock R L	18,808	
Pelletier E R	24,472		Philips G D	21,284		Polnau R A	21,739	
Peloso A A	27,438	77	Philips H I	19,928	127	Polysou N	35,975	324
Peloso R J	26,003	76	Philips J F	35,915	6,897	Pommer L B	26,783	1,233
Pelz L	24,792		Philips J J	20,684		Ponting A G	15,679	
Pendry E D	21,882		Philips J R	1,400		Ponzini M T	29,105	
Pendry J J	22,107		Philips J W	24,676		Poole W T	21,802	
Pengelly G J	26,250	42	Philips K L	19,187	460	Pooni S S	12,666	
Pengelly L M	18,247		Philips R J	7,237		Pope R G	3,977	621
Penman W D	27,002	47	Philips R L	25,738	1,516	Popoff H F	46,810	5,671
Penner B H	29,057		Philips S G	25,683		Popoff P W	3,361	
Penner B J	41,928		Philpot D A	22,717		Popp A L	28,377	492
Penner D G	9,692		Philpot J T	21,931		Popp C A	24,480	
Penner H	24,168	248	Philpot E E	24,186	54	Porco A	23,287	
Penner H J	20,868	892	Pickering G A	22,869		Porrill E	8,603	
Penner K W	25,026		Pickering P M	18,299		Porter A D	1,385	
Penner R	25,995		Pickering R E	24,656		Porter K W	30,972	164
Penner R	33,935		Pickles F R	26,834	227	Porter N W	23,057	
Penner R H	21,222		Pickles F R	19,629	346	Porter R	6,359	
Penney B R	22,377		Pickles G A	26,057	1,139	Portsch S A	4,056	
Penney T W	7,141		Pickrell M V	6,729	532	Posnick P	22,071	
Penning R A	20,185		Pidgeon A W	24,070		Postlethwaite J B	588	
Penzes F L	22,905	369	Pidgeon W J	1,731		Postnikoff E	6,056	
Pepin M	3,557		Piskalny C L	21,143		Postnikoff M	22,800	79
Pepper A C T	12,665		Piskalny W	26,307		Postnikoff N L	25,641	758
Pepper D M	3,467		Pisworski D C	10,743		Postulo S	22,038	33
Perala A P	22,063		Pisowyc L	7,608		Poth J B	21,770	
Perepelkin B C	22,799		Pierce A G	4,415		Pothier J B	22,534	92
Pereverzeff J	24,167		Pierce T D	16,624		Poti L G	21,363	
Perich M A	8,741		Pietila D	12,605		Potter E L	25,307	
Perich M M	23,645		Pietila S	13,848		Pousette R M	10,974	
Perkin D C	14,721		Pighin A M	16,376		Poustie V W	25,628	
Perkins C A	10,257		Pighin D J	21,295	44	Pouwells G B	24,680	
Perkins G L	28,817		Pihach A	3,146		Powell B K	15,103	
Perreault J E	11,707		Piilo J	15,135		Powell C W	22,292	
Perreault J E	30		Pijl W J	32,763	2,557	Powell D K	16,230	
Perreault J V	22,665		Pike D D	20,914		Powell G H B	24,680	169
Perrin V	7,741		Pike I R	26,219		Powell J C	21,218	
Perry D P	24,774	36	Piket G H	23,615		Powell T W	12,738	
Perry J	15,183		Piket H R D	22,027	1,702	Powell V E	23,998	
Perry N L	17,659		Pilkington S D	20,234	147	Powell W F	32,593	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Powers L E.....	25,432	137	Queens A A.....	27,092	6,364	Redisky R A.....	22,799	402
Powers W M.....	21,266		Queto M.....	21,404		Redlick G B.....	20,931	
Poznikoff A.....	24,525		Quigley C.....	22,607		Redman D H.....	7,695	
Poznikoff F F.....	29,164		Quinn G G.....	20,661		Redman E C.....	39,767	1,663
Pozzobon G.....	23,800	134	Quinn W A.....	31,255		Redmond G.....	9,647	
Pozzobon S.....	4,468		Quinn W J.....	20,046		Rednich R R.....	33	
Prachau P J.....	17,372	7	Quiring G.....	22,250	35	Reece R M.....	139	
Prasad S K.....	23,069		Quiring G.....	16,827		Reed G M.....	24,418	
Pratt A R.....	22,169	828	Quock S E.....	24,049	987	Reed G W.....	22,248	7
Pratt H L.....	11,464		Raabe H J.....	21,102	7	Reed J P.....	22,465	972
Pratt M C.....	22,309		Raabis G C.....	32,706	2,267	Reed N E.....	26,892	
Pratt R.....	36,232	9,528	Racher L R.....	16,126		Reeder J.....	21,203	
Pratt S D.....	25,403	1,437	Racicot L P.....	17,890	7	Reekie K C.....	24,070	
Pravanti D R.....	24,143		Rackham V A.....	18,258		Reekie R A.....	31,992	
Prazma A.....	22,369		Radi N Z.....	22,769	75	Reekie R T.....	20,099	2,741
Precoe M L.....	8,925		Radysh D A.....	16,871		Rees D M.....	18,309	
Premont T P.....	1,679		Radley J M.....	12,597		Rees P.....	4,559	
Prentice P H.....	22,873		Radley L B.....	26,200	388	Reid D J.....	23,225	157
Prescott J.....	23,637		Radioff B J.....	27,318	1,744	Reid F E.....	7,945	
Prescott J P.....	21,311		Radtke D L.....	13,772		Reid G S.....	6,036	
Press E J.....	23,960		Radtke G.....	20,042		Reid M V.....	17,672	
Preston C Y.....	2,922		Rae W A.....	25,078	686	Reid M W.....	9,383	
Preston K C.....	6,665		Raffel S W.....	14,519		Reid R.....	31,456	
Preston R D.....	21,818		Raga N.....	19,751		Reilly J.....	11,726	
Pretty A H.....	15,984		Rai P.....	3,926		Reilly P B.....	4,031	
Pretty D G.....	23,378		Raine R J.....	24,922	1,941	Reilly T D.....	22,247	
Prevost R.....	10,223		Rainey J R.....	24,515	1,711	Reimche R W.....	36,575	1,326
Prewett D J.....	21,262		Rains D S.....	22,217	70	Reimer D.....	22,635	
Price A H.....	36,797		Rainsberry M W.....	18,184	315	Reimer E H.....	38,327	72
Price A L.....	18,195	197	Rairie D R.....	22,548		Reimer S P.....	7,391	
Price D F.....	24,704		Rakers S P.....	485		Reimer S P.....	17,174	
Price D H.....	25,638	448	Rallings M.....	10,463		Reimer T F.....	22,598	
Price D T.....	21,417		Ralston R S.....	27,742		Reine H G.....	23,771	
Price E F.....	21,922	745	Ram P.....	8,055		Reine L N.....	21,928	
Price G J.....	26,371		Ram S.....	14,424		Reine N A.....	24,008	
Price G R.....	23,768		Ramones D H.....	22,103		Reiter A R.....	17,470	
Price J G.....	23,234	191	Ramones S D.....	22,152	1,762	Reitmeier C.....	17,354	7
Price M V.....	19,958		Ramsay C J.....	29,463		Reisman D F.....	26,987	357
Price S C.....	22,825		Ramsay J.....	24,630	305	Relkey K D.....	27,671	2,825
Price S E.....	55,739	441	Ramsay K D.....	22,436		Relkov W G.....	21,025	828
Price T E.....	18,877		Ramsay D J.....	29,870		Remanda D B.....	7,511	
Priester J.....	1,846		Ramsay J L.....	30,759	899	Remillard G P.....	18,486	
Priestley C R.....	12,696		Ramsey K J.....	10,193		Remillard J.....	24,038	
Prince D H.....	22,324		Rana K K.....	8,590		Rennelg A V.....	24,051	89
Pringle P N.....	23,251		Randall G.....	17,262		Renke C C.....	24,744	
Prior G E.....	16,718		Randall D.....	22,527		Renkeberg J G.....	8,190	
Pritchard W B.....	6,149		Rankin A J.....	22,983		Renly K M.....	28,431	1,017
Pritchard W R.....	6,155		Rankin J A.....	22,988		Renz A.....	16,433	
Probe R T.....	9,386		Rankine P J.....	21,122		Reveley M.....	10,858	
Proctor R G.....	24,438		Ranta D D.....	37,778		Rexin D E.....	12,828	628
Prodeahl A.....	30,650	1,002	Raper L.....	17,462		Reynes J C.....	20,204	222
Prokopchuk A.....	26,195	162	Rapps E U.....	30,418	722	Reynolds F D.....	27,619	
Prokopchuk D R.....	17,769		Rapps I.....	21,030	8,331	Reynolds J R.....	32,304	234
Propp B A.....	22,977		Rash G R.....	10,707		Reynolds L.....	16,319	
Proteau L J.....	22,054		Rash R.....	22,136	187	Reynolds S H.....	52,231	3,169
Proudfoot J E.....	25,712		Rasmussen A M.....	20,101	695	Rhind W F.....	24,605	
Proudfoot M A.....	25,712		Rasmussen D.....	22,210	88	Rhode M W.....	25,171	
Proudlock G K.....	20,145	2,167	Rasmussen F.....	21,937		Rhode R C.....	21,649	240
Proulx A.....	2,042		Rasmussen G V.....	30,070	6,512	Rhodes A D.....	25,456	387
Proulx A M.....	23,761		Raspberry F R.....	24,048		Rhodes A E.....	22,394	201
Proulx E A.....	25,563	823	Rath J.....	22,784	207	Rhodes D G.....	36,806	2,946
Ptoljan L.....	22,034		Rattray A.....	54,846	185	Rhodes G.....	25,699	747
Pruden P W.....	24,375		Rattray K C.....	33,342		Rhodes J A.....	8,574	
Prus M B.....	16,023		Rauch D A.....	2,875		Rhodes J W.....	32,395	
Pryce C J.....	11,966	142	Rauch F F.....	21,924	291	Rhodes P.....	923	
Przma N.....	27,398		Rauch H E.....	20,740	561	Riccardi F.....	5,069	
Przysazniuk M.....	22,771		Raven D A.....	31,704	3,550	Riccardi A.....	26,324	675
Prystac M K.....	1,765		Raven D J H.....	29,277	74	Rice D.....	21,908	5,994
Pudek E G.....	24,311		Raven D L.....	5,572		Rice R.....	22,450	
Puga C J.....	19,119		Raven E S.....	24,705	135	Rich D J.....	28,551	
Puga N.....	24,708		Ravering D G.....	17,691		Richards A G.....	29,527	2,784
Puga T M.....	7,567		Ravnberg B C.....	24,696	345	Richards B.....	18,340	12,987
Puhallio W P.....	31,675	1,451	Ray G W.....	22,460		Richards D H.....	24,853	
Pulice S.....	26,863	1,917	Raycraft C L.....	23,123		Richards J G.....	25,805	
Pullin W J.....	27,768		Rayfield E J.....	24,656		Richards J R.....	23,049	235
Pulver S P.....	22,608	4,580	Raymond G F.....	26,498		Richards L.....	13,521	
Punahon J A.....	21,665	80	Rayner C.....	18,261		Richards M L.....	599	
Punahon S M.....	9,689		Rayner W K.....	22,960	2,560	Richards W A.....	29,321	1,822
Puppin A R.....	33,618		Rea A.....	24,726		Richards W S.....	28,230	
Purchase R F.....	21,903	13	Read K G.....	25,486		Richards K R.....	18,858	
Purdy D L.....	22,374		Read L C.....	6,571		Richardson L C.....	21,090	
Purse E R.....	7,523		Reade F C.....	779		Richardson R J.....	25,115	
Purser W F.....	22,308	575	Reade F C.....	11,557		Richardson S R.....	1,679	
Purver D A.....	32,824	326	Reading R J.....	31,363		Richardson T H.....	21,296	
Purvis H.....	25,022	65	Reading E E.....	55,502	7,294	Richardson W G.....	17,608	7
Purvis M D.....	30,036		Reagh E P.....	21,242		Richens G A.....	2,019	
Purvis T A.....	21,706		Rear W.....	24,282				
Pusay C G.....	26,791		Reasme L L.....	8,173	4,269			
Puupponen E.....	23,368		Reavie S B.....	28,708				
Pylantuk G M.....	25,721	133	Rebagliati M.....	21,943				
Pyle J.....	32,933	1,107	Rebala N P.....	23,553	2,341			
Pyper J M.....	14,158		Rechi R J.....	27,294	131			
Pyrnashuk M L.....	24,669	208	Recknagle E M.....	28,067	749			
Quasie G A.....	3,258	8,528	Redan L.....	22,311	814			
Quasidwieg E M.....	3,506		Reddecopp K.....	13,952				
Querry W N.....	29,189	1,337	Reddin J L.....	28,149				
Querin H W.....	25,625	167	Redfearn J.....	23,171				

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Richmond L S	27,349	916	Rodwell E M	20,055	7	Runnalls G S	33,198	
Richmond N R	16,872		Roe D N	23,449		Rupert J C	30,361	207
Rickerby J G	22,524	898	Roe J G	21,161		Rusch J S	28,249	
Rickett S	22,292	14	Roe J R	9,059		Ruscheinski D	23,131	
Ricketts E H	21,744		Roed D R	20,926		Ruscheinski M H	5,240	
Ricketts S G	22,722		Roed D R	558		Rusk B E	10,585	116
Rickey D J	26,441	750	Roger W L	7,002		Ruskey S M	1,369	
Riddell J D	22,859		Rogers A M	24,898		Russell-Taylor G	24,139	
Rideout A J	36,273	1,754	Rogers B R	22,234		Russell B R	4,786	
Rideout F J	29,361		Rogers D C	22,743		Russell E A	20,936	
Rideout J D	23,909		Rogers D C	10,288		Russell F H	25,556	
Ridings D H	22,817		Rogers G W	7,316		Russell G	18,911	
Ridings T J	21,840	1,471	Rogers J A	217		Russell P B	18,777	
Rieche A	7,450		Rogers R E	3,881		Rust L A	20,844	
Riedl N G	17,879		Rogers W W	29,424		Rutherford C S	17,663	
Rienks K	27,711		Rogerson D	26,974	7	Rutherford G P	1,649	
Riggs A H	7,697		Roggeveen P G	8,755		Rutherford L S	29,892	
Rikley B V	30,440		Roland C C	28,798		Rutherford M D	23,490	
Riley N L	5,273		Rolfe W T	24,751		Rutherford R B	21,629	
Rimer K F	23,139		Rolin K D	21,819		Rutherglen T R	21,836	
Rindero R E	24,565	21	Rollheiser G	23,324	669	Rutledge L D	15,491	
Ringheim V M	11,314		Rollheiser M	25,188	696	Rutledge L S M	41,272	541
Ripley T J	5,221		Rollings W R	23,861	3,942	Rutledge M G	21,233	
Rippon R A	30,097		Romanchuk D	7,101		Rutledge R R	24,030	110
Ritcey B R	3,706		Romanchuk M L	5,692		Rutley D J	29,736	38
Ritchie G W	31,919		Romano R C	28,915		Rutley R J	19,870	
Ritchie R	6,501		Romanow M L	40,799		Ryan A J	20,420	
Ritchie R A	9,623		Rondeau G J	22,504		Ryan C A	23,006	
Rivera A G	31,712		Ronmark H A	42,006	1,212	Ryan E J	30,884	
Rivers D L	18,246		Rooney T M	865		Ryan J N	30,285	947
Rivett C W	23,023		Root B W	21,160		Ryan J N	614	
Rizzardo F	40,352	2,796	Root S J	8,063	569	Ryan R M	24,908	
Roadhouse R A	7,380		Rorison T R	7,763		Ryan W H	33,990	2,004
Robbie J R	20,332		Rose B M	2,104		Ryckman F	24,285	
Robbins D E	1,018		Rose D	2,008	1,806	Ryckman J M	26,979	
Robbins G A	22,416	72	Rose D A	9,107		Ryder C	10,253	
Roberge M A	4,348		Rose G J	38,487	1,123	Ryder D A	23,569	9,592
Roberson G H	21,868		Rose K A	22,604		Ryder H F	21,785	
Roberts C J	26,820	681	Rose L D	24,691	14	Ryder P	18,533	294
Roberts D	25,837		Rose W D	30,157		Ryder R	16,133	
Roberts D H	1,649		Rosenbaum W	27,010	856	Ryder W J	14,472	
Roberts D M	24,458		Ross H F	25,743	808	Rye C V	22,172	251
Roberts G B	19,255		Ross-Smith G A	21,740		Ryckman F	23,279	
Roberts H	19,716	133	Ross A M	32,148		Saari D E	24,167	
Roberts L M	17,676		Ross G A	22,476		Sabbe M	26,169	
Roberts R A	21,274	1,624	Ross G C	22,518	601	Saby J D	20,257	
Roberts R G	22,349		Ross G D	21,652		Saby R A	26,845	438
Roberts R W	8,538		Ross J A	23,155	612	Sackney N	25,239	
Roberts S P	22,872		Ross J D	9,084		Sadler D	19,268	
Roberts T E	26,282	19	Ross J J	31,820		Sagenschneider L M	1,768	
Robertson D A	30,428	1,777	Ross K	27,130		Sahota G S	33,721	105
Robertson D A	18,400		Ross L W	24,363		Sahota J	5,837	
Robertson D J	14,424		Ross M	12,083		Sahota S S	35,465	960
Robertson D S	18,920		Ross M A	18,415		Said F B	23,679	495
Robertson G R	18,136		Ross N W	4,217		Sainsbury W E	25,071	773
Robertson H C	19,937		Ross S J	22,647		Saintsbury P	18,560	
Robertson H G	25,537	1,949	Ross T C	21,167		Salewich D	4,847	
Robertson I S	24,264		Ross T F	27,035		Salewski D	22,808	250
Robertson J B	29,371	3,496	Round J C	20,749		Salle H P	24,487	
Robertson J C	20,538	21	Rourke J E	22,620		Sallenback C R	38,735	314
Robertson J D	22,929		Routh K L	6,585		Sallenback M P	21,416	
Robertson J P	22,357		Routley H A	25,208		Salmond D	22,918	
Robertson R E	27,219	7	Rowan R K J	17,968	654	Salo A	34,560	34
Robertson S W	22,865		Rowden M	28,885	26	Salt B J	7,725	
Robertson W I	5,657		Rowe-Sleeman C B	17,753		Salt B J	1,156	
Robertson W W	12,042		Rowe A D	30,234		Salvador J R	20,345	
Robillard A H	6,193		Rowe D J	18,975		Sam J Jr	27,335	206
Robin A M	21,179	135	Rowe J E	12,170		Sam L C	22,349	
Robinson B T	21,114		Rowe K	23,372		Sam M D	19,484	
Robinson D C	20,582		Rowe K R	28,599	819	Sammon T P	23,995	
Robinson E J	41,392	5,215	Rowe L	29,157		Samograd W	19,471	
Robinson G N	20,817		Rowe R B	25,030		Sample P J	15,913	
Robinson J P	8,477		Rowe R C	23,281	1,701	Sampson B R	24,007	
Robinson P	14,833	604	Rowe T	15,820		Sampson D H	23,030	
Robinson R	19,758	2,544	Rowe W R	25,904		Sampson D J	20,457	
Robinson R H	23,907	581	Rowlandson J	21,469	794	Sampson V	21,930	
Robinson R J	31,181		Rowley M R	21,812		Sandaker M E	22,942	
Robinson S D	22,438		Roy B	9,533		Sandbach R J	4,883	
Robinson S E	12,900		Roy D	21,648		Sandberg G R	21,988	
Robinson T P	16,149		Roy J I	8,288		Sanddar M	21,183	
Robinson T R	23,414		Roy R I	20,730		Sandeman R J	21,412	
Robinson W D	24,223		Roy T P	25,605	5,975	Sander B L	9,499	
Robison C C	24,719		Roy W S	24,186	2,536	Sanders E B	22,712	
Robson G F K	30,694	2,529	Royston M	1,150		Sanders O C	30,927	
Robson J E	26,746		Royston M E	14,302		Sanderson G B	25,796	
Robson M E	10,758		Rozander G V	24,368	830	Sanderson R A	23,552	
Robson W L	23,089		Rozander H E	17,640	3,922	Sanderson R L	21,176	41
Rocca M	22,721		Rozell D F B	23,961	54	Sandford C L	22,265	
Rochon B W	19,145		Rubeling W D	9,518		Sandham P N	20,820	
Rochon L	7,544	7	Ruck D C	25,527	78	Sandnes D A	9,887	
Rockett P L	18,605		Rudd R	25,165	313	Sandre F	22,691	
Rockl A	26,885	148	Rudolph M M	30,701	145	Sands B	18,330	
Rodger D M	10,996		Rudolph T M	10,055		Sandwith H W	37,959	984
Rodger D M	3,883		Rueger E R	25,699	6,273	Sanford D L	5,605	
Rodger T S	26,105	281	Rueger J J	6,040	3,511	Sanger E A	16,773	
Rodney G L	24,263		Rumley G	17,817		Sankley A	23,226	
Rodrigue R	26,245	1,514	Rumpel J A	28,623		Saucy W J	23,391	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Sansom D L.....	24,498		Schofield G R.....	32,534		Severyn B J.....	19,156	
Sansom K E.....	25,632	2,551	Scholtz K G.....	21,145	704	Seward L G.....	8,046	
Sansom R L.....	28,077		Schonke C L.....	23,848	175	Seymour G.....	1,368	
Santarelli L P.....	22,861		Schrader M J.....	23,035	436	Seymour J D.....	1,034	
Santorelli N.....	18,580		Schram T R.....	20,951		Seymour R D.....	18,907	
Santoro F.....	22,171		Schritt M.....	12,549		Seymour W.....	21,697	
Santoro R N.....	14,927		Schroeder B J.....	22,040		Shaben G B.....	7,745	
Santoro N G.....	10,291	149	Schroeder K W.....	9,868		Shack B W.....	23,114	
Sapergia M K.....	28,027		Schuepfer G J.....	21,558		Shafer M F.....	23,187	
Saremba A M.....	9,071		Schultema H.....	4,140	68	Shaffer K T.....	8,253	
Sargent J E.....	25,307		Schuler G M.....	17,652		Shalanski T D.....	22,459	
Sargent M.....	18,387		Schuler N G.....	24,899	140	Shambrook F L.....	23,382	
Sarkany D M.....	10,105		Schulte A L.....	21,182		Shannik C E.....	13,641	3,868
Sartor A.....	21,656		Schultz H D.....	21,064		Shannon J R.....	28,767	
Sarver K D.....	546		Schultz M.....	27,252		Shannon R L.....	10,483	
Sasakamoose P.....	21,268		Schultz R P.....	24,055		Sharp D.....	6,897	
Sauber L.....	17,416		Schultz A.....	22,801		Sharpe D W.....	20,640	
Sauchuk L P.....	20,958		Schulz G F.....	22,516		Sharpe R M.....	16,893	
Sauerberg R E.....	22,056		Schulz M.....	28,385		Sharpley W L.....	20,652	
Saul R C.....	25,602	416	Schulz W A.....	26,757		Sharon K.....	5,910	
Saunders T H M.....	18,273		Schuman A.....	27,799		Shatzko P.....	10,092	
Saunderson S.....	30,879		Schut J A.....	18,418		Shave C N.....	28,722	
Savage C.....	5,974		Schwalm V J.....	21,674	300	Shaw-MacLaren R B.....	23,212	1,379
Savage C R.....	19,850		Schwartz T E.....	23,994		Shaw A.....	60,944	2,116
Savage K W.....	7,690		Schwarz B E.....	2,367		Shaw C E.....	20,578	
Savard S.....	14,782		Schweda T L.....	14,332		Shaw D D.....	25,977	
Savinkoff S.....	1,102	153	Schweitzer D G.....	36,293	7	Shaw J E.....	24,694	
Savoie E L.....	24,392		Schweitzer H.....	34,994		Shaw K M.....	7,312	
Sawatzky B J.....	10,816		Schweitzer J.....	17,789		Shaw L F.....	21,255	1,260
Sawatzky F H.....	34,422	5,544	Schwemler G M.....	30,576		Shaw M.....	17,111	
Sawatzky G L.....	20,857		Schwemler M G.....	23,011		Shaw R B.....	28,133	
Sawatzky H B.....	14,953	64	Schwerner J.....	30,949		Shawchek R C.....	22,973	
Sawatzky J O.....	27,205	179	Scigliano B.....	11,570	760	Shea K G.....	11,877	
Sawatzky R F.....	27,402		Sciofield J K.....	30,485	1,148	Shea P G.....	16,640	
Sawatzky S J.....	8,900		Scotones D E.....	23,513		Shearer C J.....	28,510	
Sawchuk V.....	15,472		Scott-Polson T.....	17,782		Shearer C L.....	20,893	
Sawchuk V.....	2,206		Scott A J.....	1,909		Shearer D R.....	13,621	
Sawler W R.....	17,504	219	Scott B I.....	24,467		Shearer J W.....	26,286	175
Sawyer D B.....	21,988	411	Scott B R.....	31,983	4,510	Shearer R D.....	33,528	24
Sayer J T.....	27,192	317	Scott D.....	11,693		Shearer W R.....	23,876	
Sayers A B.....	20,196		Scott G R.....	7,680		Shearing C G.....	46,808	2,359
Scanlon M D.....	941		Scott I G.....	40,481	897	Shefford V Y.....	16,288	
Scarcelli J.....	24,507		Scott J C.....	24,112	730	Sheikh B.....	17,787	
Scarff C L.....	1,260		Scott J S.....	30,654		Sheils L A W.....	11,127	398
Scarff E L.....	30,673		Scott L E.....	21,041		Sheldon J A.....	7,171	
Scarr C.....	25,776		Scott L V.....	17,944		Shelford K D.....	25,397	123
Scarr P J T.....	18,283		Scott R.....	34,643	62	Shelkie T A.....	42,876	
Schaab L P.....	17,231		Scott R A.....	5,412		Shelborn G R.....	24,154	14
Schachinger H J.....	2,028		Scott R G.....	22,086		Shelhoff N.....	19,615	
Schar E.....	22,235		Scott R J.....	27,354		Shepherd A M C.....	18,154	
Scharbach L J.....	21,515		Scott T.....	20,239	4,102	Shepherd D W.....	19,532	
Scharien A M.....	15,750		Scott W R.....	28,342		Shepherd K.....	26,476	423
Scharner M F.....	23,072		Screen K J.....	20,633		Shepherd R R.....	26,374	300
Schatz H U.....	23,068	1,221	Screpnek S.....	23,487		Shepherd W.....	16,742	
Schatz L A.....	14,332		Scroggins R.....	1,925		Sheppard J D.....	19,086	
Schaefer D J.....	7,247	545	Scutson R.....	15,300	34	Sherbaniuk J A.....	8,398	
Scheck G I.....	20,233		Scullion J.....	13,524		Sherbinin F.....	22,543	273
Scheck L.....	25,825		Scullion J.....	926		Sherbuck R S.....	21,878	955
Scheck R C.....	15,922		Scullion J S.....	2,017		Sheremeta J M.....	37,702	
Scheck V L.....	5,119		Seybel R G.....	20,026		Sheremeta R B.....	10,448	
Schellenberg G D A.....	23,521		Seaberly R J.....	20,759		Sherman W E.....	21,034	253
Schendl C.....	18,496	55	Sealey E M.....	46,303	1,836	Sherrod C.....	20,195	124
Schenk C D.....	15,889		Seaman K.....	17,506		Sherstobloff A A.....	22,472	
Scherer G F.....	24,849	13	Seamark C G.....	20,740	808	Sherwood R E.....	31,623	58
Schiffelbein U.....	27,143	817	Seamark G.....	15,715		Shetler N.....	21,766	
Schiffert V E.....	24,256	9,639	Seamark G A.....	13,642		Shewan R W.....	22,902	
Schiffo R E.....	25,634	643	Seamark P E.....	22,123		Shewchuk A.....	20,582	
Schid B.....	15,296		Sears J.....	6,621		Shewchuk V A.....	10,547	391
Schimnowsky V.....	24,930		Sears M J.....	12,467		Shewchuk V L.....	11,588	
Schindel A J.....	33,059	134	Sears R J.....	5,213		Shewring P B.....	42,074	1,453
Schindel J.....	23,233	295	Secord L H.....	19,981		Shigeoka J.....	988	
Schindel L K.....	2,926		Secord M.....	19,916		Shillingford D.....	22,134	
Schindler R M.....	23,709		Secord R C.....	8,421		Shillington A P.....	21,079	
Schlake T E.....	20,936		Secreto C.....	17,872		Shilkin J.....	21,724	2,292
Schlapbach J D.....	22,112		Sedor S R.....	13,366		Shimizu R M.....	33,430	
Schlapbach J W.....	19,987		Seeds R W.....	25,714		Shiplack R J.....	22,599	
Schlegel C J.....	2,239		Seelig P.....	23,345		Shiu J T W.....	25,627	
Schlegge D T.....	20,916		Segstro C W.....	20,534		Shives P.....	36,364	
Schlesinger G.....	17,579	125	Seifert G.....	22,905		Shlakoff P.....	7,438	
Schley M W.....	30,590	2,795	Sekyer L M.....	12,073		Shoemaker P.....	28,570	163
Schmelzel W.....	26,139	727	Sellentia T L.....	23,347	118	Shopa E A.....	22,634	1,228
Schmidt E C.....	12,148	81	Semeniuk W.....	25,284	13	Shorter B A.....	22,161	
Schmidt G E.....	22,426		Semeniuk W.....	21,076	165	Shorter W T.....	30,335	
Schmidt H G.....	28,745		Semenoff F.....	27,725		Shortreed R R.....	16,993	
Schmidt J C.....	24,093	506	Sen P.....	34,280		Shovar W J.....	36,728	
Schmidt J G.....	21,591		Senecal A J.....	26,059	39	Shuall J B.....	9,693	
Schmidt K.....	28,159		Senecal D J.....	27,053	375	Shuert D.....	20,601	
Schmidt M.....	31,216	462	Senichia M.....	19,953		Shui P W.....	37,290	
Schmitz K B.....	20,628		Seniak J W.....	14,669		Shumka L H.....	40,891	1,302
Schnee D L.....	21,378		Seright R.....	24,208	362	Shyppik B S.....	8,929	
Schneider C D.....	25,953	286	Serjeant J H.....	21,354		Sian D L D.....	35,687	
Schneider D C.....	20,235		Serne B M.....	8,627		Sicote R G.....	24,358	156
Schneider F E.....	17,715		Serne B T.....	29,854	682	Siddall C C.....	23,316	
Schneider J P.....	20,942		Serne R H.....	18,161		Sieg L D.....	11,834	1,551
Schoenstein J.....	21,100		Servizi M J.....	7,328		Siegrist J.....	16,766	
Schofield B A.....	9,792		Sever K.....	16,045		Siegrist G W.....	9,755	
						Siemens A.....	23,756	

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Siemens K J.....	30,947		Smalius W D.....	6,477	951	Smyth P M.....	14,575	
Siemens R G.....	21,153		Small C J.....	4,231		Smyth R K.....	25,805	
Sigouin R L J.....	23,276		Small D G.....	1,676		Smyth S L.....	9,618	
Sikorski J.....	20,980		Smallwood W R.....	25,874	941	Snake C.....	5,476	
Sikula T.....	4,812		Smallwood J E.....	12,654		Snider W L.....	4,957	
Silman D.....	45,014	1,578	Smallwood M J.....	25,019		Soares C.....	7,974	
Silman W J.....	12,652		Smart D K.....	26,349		Sobol W.....	9,767	956
Silveri A.....	21,122		Smart W W.....	855		Sobyski J.....	21,178	
Silvester J E.....	34,351		Smethley B H.....	42,603	2,337	Soderberg C J.....	2,091	
Sim L K.....	26,774	586	Smethurst R.....	16,926	95	Soepboer T.....	3,358	
Sime R.....	24,691	2,547	Smith A G.....	19,922	75	Soglo W R.....	26,204	280
Sime T.....	27,233	546	Smith A G.....	27,122		Sohier L C.....	37,747	74
Siminon V H.....	1,148		Smith A G.....	5,907		Soiland W K.....	27,405	
Simin J A.....	21,903		Smith A W.....	42,634	4,151	Soiland P A.....	6,495	
Simmons A E.....	23,371		Smith A W G.....	20,787		Solberg W W.....	23,876	3,156
Simmons D R.....	6,504		Smith B.....	14,763		Sollid R R.....	33,870	529
Simmons J.....	19,667		Smith B F.....	24,203		Soloway A.....	21,371	
Simmons J D.....	21,130		Smith C A.....	20,600		Somers C A.....	27,361	130
Simmons W J.....	22,718		Smith C A.....	27,579		Somerville R L.....	23,091	
Simms A M.....	21,461		Smith C E L.....	8,637		Sommer U.....	33,939	
Simms P H.....	22,954		Smith C W.....	2,162		Sommerfeld G A.....	24,708	
Simon P G.....	12,921	580	Smith C W.....	17,008		Sommerville R G.....	5,714	
Simonen L M.....	16,722		Smith C L.....	17,791	28	Sonen R A.....	9,390	
Simonetto T.....	20,693		Smith D A.....	21,470		Sonowski D P.....	29,305	213
Simons D.....	2,881		Smith D A.....	28,816	268	Sopp I.....	22,213	
Simons W D.....	24,119		Smith D E.....	23,192		Sorell L.....	18,886	21
Simonsen J E.....	25,731		Smith D F.....	12,225		Sorensen E.....	22,769	
Simpson A E.....	24,155		Smith D G.....	23,132		Sorhus N.....	23,313	
Simpson B.....	16,469		Smith D H.....	25,999	2,141	Sorley B K.....	27,630	8,751
Simpson B L.....	24,374	1,524	Smith D H.....	22,091	859	Soroke P M.....	6,903	
Simpson J.....	20,826		Smith D J.....	22,148	1,920	Sosick P.....	27,835	
Simpson J.....	21,159		Smith D J.....	28,978	389	Southwick C L.....	26,029	
Simpson J E.....	28,287	287	Smith D K.....	21,586	74	Sowa S.....	486	
Simpson J M.....	8,420		Smith D R.....	26,721		Spalton E M.....	27,336	722
Simpson K P.....	20,481	1,014	Smith D W.....	26,532		Sparks W J.....	30,111	2,163
Simpson K R.....	21,399		Smith E A.....	8,539	1,245	Spaven J A.....	16,894	
Simpson M A.....	21,811		Smith E E.....	34,785	6,101	Speaker E F.....	9,212	
Simpson R J E.....	9,367		Smith F J.....	20,582		Speechley G R.....	26,303	7
Simpson S G.....	27,059	482	Smith G.....	21,475		Speed D E.....	21,079	
Simpson W H.....	21,893		Smith G E.....	22,770		Speed R E.....	23,265	450
Sims S.....	17,690		Smith G J.....	10,531		Speers P D.....	6,702	
Sinclair C M.....	22,554	31	Smith G J.....	7,594	461	Spelay E J.....	29,101	
Sinclair D.....	11,169		Smith G W.....	23,648		Spelsberg C E.....	15,796	
Sinclair D C.....	26,186		Smith G W.....	5,740		Spence J R.....	21,583	271
Sinclair F C.....	21,584		Smith I G.....	10,785		Spencer A A.....	10,330	
Sinclair J S.....	18,349	450	Smith J.....	23,193		Spencer A L.....	25,103	416
Sinclair P A.....	18,585		Smith J.....	16,014	3,977	Spencer D.....	6,585	
Sinclair C W.....	21,799		Smith J C.....	20,545		Spencer E W.....	26,517	6,051
Singer J G.....	44,245	3,850	Smith J D.....	24,139		Spencer H W.....	21,919	
Singer L H.....	21,864		Smith J E C.....	8,667		Spencer J.....	14,799	
Sipos M.....	30,904	1,842	Smith J L.....	8,667		Spencer K J.....	28,060	
Sissons W A.....	25,199		Smith J W.....	24,926	28	Spent G.....	24,165	
Siu C G.....	13,916		Smith J W.....	25,629		Spertling N J.....	32,125	
Sivecki J.....	27,161		Smith J W D.....	25,624	28	Spies D A.....	19,903	
Sjoholm A H.....	8,899		Smith K A.....	19,954		Spilsbury R J.....	25,699	2,810
Sjoholm S I.....	730		Smith K E.....	32,077	263	Spinks C C.....	12,280	
Sjostrom M F.....	15,590		Smith L.....	20,699		Spisak F V.....	23,676	
Skaalrud C A.....	25,474		Smith L.....	37,277		Spooner R J.....	31,458	
Skands J.....	9,560	203	Smith L C.....	24,532		Spracklin J G.....	24,778	
Skands M W.....	32,451		Smith L D.....	8,517		Spracklin W L.....	22,026	
Skarra D D.....	25,486		Smith L G.....	20,132		Sprague J.....	11,812	
Skarra J.....	28,591		Smith M B.....	22,675		Spraggett T.....	15,138	
Skarra M S.....	4,210		Smith M D.....	21,699		Spring T.....	20,414	
Skawski D.....	10,579		Smith M G.....	22,130		Springett A G.....	32,473	
Skellenger A M.....	20,013		Smith M M.....	21,452		Sprout R W.....	9,927	
Skelton D.....	22,651	592	Smith M N.....	25,625		Sprout W M.....	53,498	4,761
Skelton H T.....	12,468	173	Smith M W.....	22,498	1,238	Sproule F H.....	23,726	1,168
Sketchley G T.....	10,876		Smith N.....	20,121		Sprout D W.....	20,727	
Skett K B.....	22,417		Smith P E.....	20,323		St Cyr M.....	3,652	
Skiboff P.....	10,199		Smith P J.....	16,738		St Godard S.....	5,824	
Skidmore D G.....	23,331	491	Smith R A.....	23,129		St Thomas D J.....	32,535	553
Skingle C S.....	16,688		Smith R C.....	21,226		Stauf H F.....	21,435	91
Skinner A N.....	7,387		Smith R E.....	25,399		Stacey D W.....	25,355	1,175
Skogan A B.....	32,052		Smith R E.....	26,525	261	Stacey W J.....	26,051	71
Skoropada G P.....	31,278		Smith R J.....	151		Stacey W W.....	20,375	
Skrodolis E R.....	23,318		Smith R K.....	23,871	310	Stach H K.....	20,913	
Skrypnik H A.....	27,455	593	Smith R O.....	23,251		Stachowski K.....	6,681	
Skubovius J.....	486		Smith R P A.....	24,364	184	Stackhouse N R.....	30,791	
Skulsh C S.....	21,963		Smith R R.....	33,162		Stadler J F.....	27,943	
Stack J G.....	32,051	536	Smith R T.....	23,375		Stadler R K.....	18,858	476
Stade F T.....	23,577	57	Smith R Z.....	25,216	7	Stadi W L.....	23,364	
Slater A W.....	42,131	7,791	Smith S J.....	4,277		Stager A.....	20,642	
Slater G A.....	20,800		Smith S J.....	24,086	4,968	Stahl M W.....	22,317	387
Slater G R.....	38,123		Smith T A.....	4,614		Stainton J T.....	28,607	978
Slater H.....	754		Smith T J.....	14,549		Stainton T C.....	24,781	190
Slater J A.....	22,867		Smith W D.....	22,379	500	Stait E E.....	2,940	
Sleasman C.....	23,083	156	Smith W F.....	24,263		Stalkie M A.....	9,402	
Sleeth M F.....	30,876	1,177	Smith W N.....	24,560		Stampflee A H.....	23,279	
Sloot D.....	24,698		Smith Y C.....	16,840		Standbridge S.....	24,099	
Slocumb P J.....	21,075		Smitten Z W.....	16,490		Standen G L.....	32,926	
Slocum F I.....	21,758		Smolders E J.....	22,968		Standen R E.....	37,127	1,649
Slocum J A.....	21,080	63	Smolne D.....	5,719		Stangeland H.....	21,599	1,117
Sluggett B G.....	16,430		Smorhay M W.....	7,496		Stanforth P B.....	21,918	
Sluggett C.....	16,299		Smorodin D W.....	9,073		Stanford R D.....	5,407	
Sluggett M D.....	20,608		Smuders S C.....	15,657		Stankivich S.....	31,556	
Smaaslet C I.....	36,151	1,832	Smyth D A.....	18,811	1,347	Stanley V W.....	10,375	
Smaaslet C L.....	18,630	65				Stanley W.....	7,360	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Stanley W E.....	40,703		Stewart S L.....	10,908		Sumner W C.....	25,120	
Stanutz J.....	25,238		Stewart W A.....	27,771		Summers G W.....	21,648	
Stanyer K.....	24,178	6,000	Stich R J.....	22,684		Sumpter J E.....	22,790	246
Staples C L.....	20,251		Stiglitz D.....	20,206		Sundberg S E.....	20,939	
Staples L C.....	21,349	2,794	Sull G D.....	25,707		Sundby M D.....	13,609	10,316
Stapleton P.....	20,897	5,945	Suller O F.....	29,308	208	Sunderland L C.....	21,158	
Starck H W.....	21,940		Sullivan D W.....	27,592		Sunderwood W J.....	34,442	4,275
Starck H H.....	25,699	3,637	Stumpson J L.....	24,618		Sundstrom D.....	7,472	
Starck P.....	22,635	592	Stuncheon R.....	24,124		Sunstrom D L.....	19,989	1,128
Stark G A.....	29,447		Stinson C.....	3,510		Surine W J.....	24,435	
Starke D M.....	31,450	92	Stirling E T.....	19,837		Susak W J.....	35,874	20
Starr J B.....	21,505		Stirling J K.....	23,814		Sussbauer W.....	14,392	
Starritt J L.....	23,127		Stirling L.....	25,488	819	Sussums R D.....	22,828	231
Stasyn A R.....	17,789		Stitt C A.....	10,760		Sutherland C A.....	432	
Stauffer E F.....	24,352		Stobbe J.....	23,256		Sutherland G.....	21,076	
Stavdal A B.....	22,444		Stock G C.....	45,222	3,116	Sutherland G J.....	42,131	9,483
Stead D P.....	31,113	262	Stock S D.....	20,052		Sutherland G R.....	43,354	1,702
Stead R G.....	32,757		Stoessiger R G.....	23,317		Sutherland J.....	22,289	
Steadman B D.....	34,068		Stoessiger W H.....	29,296		Sutherland J D.....	35,925	
Stedman L A.....	17,484		Stohl W A.....	1,888		Sutherland K L.....	24,053	
Steedman H R.....	25,856		Stokes S J.....	21,271		Sutherland K V.....	18,338	
Steel P R.....	26,387	615	Stoltz J.....	24,779		Sutherland M A.....	25,752	
Steele C D.....	17,850		Stone B.....	21,937		Sutherland M J.....	6,662	
Steele P W.....	22,850		Stone E M.....	7,177	255	Sutherland V C.....	23,767	
Steele R M.....	24,775	5,423	Stone J H.....	23,751		Sutton G F.....	6,041	
Steeves A.....	18,315	18	Stone M J.....	6,586		Sutton G J.....	8,040	
Steeves E W.....	22,615		Stoney R G.....	19,856		Sutton J K E.....	37,805	
Steeves T A.....	2,880		Stochoff L.....	17,608	48	Sutton L M.....	21,112	
Stefanik P L.....	17,797		Stochoff M.....	20,491		Suzanne P M.....	10,145	
Stefano L H.....	22,233		Stoppa A A.....	21,618		Svatko S J.....	48,208	3,269
Steffen R H.....	25,666		Storey A.....	4,245		Swain H D J.....	33,518	2,648
Steffensen D R.....	100		Storey J R F.....	32,226		Swales D L.....	21,656	
Stefik J M.....	24,021		Storey R D.....	17,665		Swan B L.....	22,644	
Steiger G.....	22,507		Storey R M.....	5,394		Swan L M.....	13,882	
Stein L G.....	17,205		Storkey R M.....	26,049		Swan M R.....	28,693	
Steinbach K.....	19,110		Storm G R.....	23,148		Swanson F A.....	24,883	
Steiner A.....	26,515		Storms R G.....	21,046		Swanson M A.....	22,223	
Steinhauer G.....	22,631		Storochuk D F.....	25,034	923	Swanson V J.....	25,605	255
Steinhauer W G.....	26,738	518	Story S.....	17,852		Swanson W E.....	20,483	
Steinke L H.....	23,012		Stout A.....	24,810		Sweeney B I.....	24,674	
Steinwandt O.....	3,670		Stothers K A.....	7,135		Sweeney K.....	16,441	
Stellingwerff L.....	37,646	610	Stotz L J.....	25,259		Sweeney P M.....	3,320	
Steinmaschuk M.....	7,910	2,362	Stoughton K D.....	12,532	207	Sweeney S M.....	31,630	5,617
Stenberg T M.....	21,704		Stowards R.....	23,274		Swelander G D.....	22,774	
Stenquist R A.....	23,028	67	Stowe J A.....	27,908		Swereda M A.....	26,239	636
Stensaker G O.....	35,086		Strachan B M.....	2,142		Sweetland P.....	200	
Stepanuk J W.....	25,229		Strain R G.....	27,897	1,343	Sweetlikoff S.....	9,103	
Stephen R R.....	21,338		Strand L P.....	26,039	639	Sweetlikoff P J.....	26,366	2,645
Stephens G F.....	23,438		Strandquist A.....	8,361		Sweetlikoff R S.....	30,136	1,469
Stephens L E W.....	24,764	185	Strangward L L.....	29,597		Switzer E D.....	24,520	
Stephens M.....	8,657		Stratton R E.....	25,417		Swoboda D.....	24,760	
Stephens P J.....	1,339		Stratton R L.....	23,527		Swords L M.....	20,497	400
Stephens R L.....	25,187		Stratton R W.....	26,406	460	Sylvester R R.....	31,107	
Stephenson B J.....	18,241		Strauss E.....	21,988		Syme R I.....	27,054	
Stephenson N G.....	23,500		Strayer E W.....	12,705		Symes E S.....	23,309	
Stepski E D.....	14,778		Streckenbach E.....	24,257		Symington G W.....	21,259	
Sterling A C.....	20,410		Street F J.....	803		Symons M E.....	30,214	
Sterling W R.....	29,588	4,369	Streeter L J.....	29,304		Synhorst K W.....	15,485	
Sterner M R.....	12,723		Strickland P A.....	23,217		Synnuck G.....	42	
Steven J E.....	47,733	3,865	Strieder J E.....	17,592		Syrota D.....	25,966	
Stevens B L.....	23,388		Striker S N.....	30,720		Syvertsen J E.....	21,116	144
Stevens C A.....	5,753		Stringer G R.....	20,093		Szalay M D.....	21,589	100
Stevens D W.....	20,848		Stringer J H.....	28,331	938	Szczawinski A.....	22,921	
Stevens H V.....	29,868	149	Strohmaier N L.....	24,680		Szto W.....	5,463	
Stevens J A.....	9,737		Strom C A.....	24,984		Tabata D.....	21,831	
Stevens J R.....	10,865	211	Stromgren R.....	9,176		Taggart J.....	21,262	147
Stevens K.....	26,292	83	Stromness T.....	18,399		Taggart R W.....	22,346	
Stevens K E.....	4,939	130	Stroud G.....	582		Taggart T.....	19,349	4,203
Stevens M.....	24,243		Struck L F.....	40,246	820	Tahara S.....	22,660	
Stevens R L.....	21,115		Strukoff G.....	23,466		Tahouney D.....	17,849	
Stevens W J.....	24,223		Struthers R L.....	29,271		Tait C D.....	19,488	1,405
Stevenson B R.....	24,399		Struthers W E.....	16,758	7	Tait J E.....	29,168	
Stevenson D.....	29,485	126	Stuart F L.....	19,841		Takenaka F K.....	21,590	
Stevenson F W.....	25,054	1,440	Stuart G G.....	26,583	751	Takimoto H S.....	20,113	
Stevenson G.....	25,430	4,916	Stuart J A.....	26,027	9,749	Takimoto J Y.....	21,033	
Stevenson G L.....	23,302	721	Stubbe C V.....	7,294		Talarico R O.....	12,380	
Stevenson K P.....	23,399	88	Stubbs P W.....	27,779	65	Talbot A.....	38,922	148
Stewart A E.....	20,744		Stubbs S P.....	27,709		Talero G.....	25,920	195
Stewart A J A.....	21,538		Stubbs W F.....	22,627		Talson R F.....	24,738	280
Stewart A R.....	25,369		Stuckey D D.....	20,823		Talvio D M.....	407	
Stewart B J.....	25,754		Stump R.....	11,479	196	Tang J R.....	23,458	
Stewart C I.....	15,867		Stunzi J R.....	19,552		Tanguay B.....	24,599	
Stewart D H.....	24,684	38	Stupich S.....	21,052		Tanguay L.....	27,983	
Stewart D J.....	25,966	39	Sturgeon D G.....	21,237	674	Tanner C R.....	6,086	
Stewart D T.....	18,714	468	Sturrock I F.....	7,398		Tanner D R.....	26,364	
Stewart G E.....	15,630		Stykel R.....	34,492		Tanner G E.....	22,839	
Stewart G L.....	29,572		Suderman B J.....	8,245		Tanner R J.....	24,337	361
Stewart J.....	24,231	811	Sudhuus R E.....	31,418		Tao S L.....	43,159	1,391
Stewart J A.....	21,496	3,598	Sue H Q.....	21,989		Taplin L A.....	15,525	
Stewart J C.....	20,209		Sukkel W.....	20,007		Tarback R J.....	2,429	
Stewart J S.....	17,188	172	Sulatisky L L.....	15,530		Tarnowski P F.....	16,067	
Stewart K J.....	30,496		Sulatisky M M.....	15,713		Taron J M.....	18,229	
Stewart M A.....	22,180		Sulin D E.....	22,688		Tarras J.....	14,901	
Stewart P L.....	18,425	624	Sullivan M J.....	22,711	268	Tasaka T A.....	51,110	6,683
Stewart R C.....	24,636	275	Sully D J.....	21,687		Tashoots C.....	20,554	
Stewart R R.....	22,865		Summers S J.....	26,597		Tatchell M D.....	5,577	
Stewart S.....	22,176		Summers W I.....	24,744		Tate R B.....	27,861	1,560

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Tate W R.....	26,650	282	Thompson D M.....	19,694		Tompkins K.....	21,819	
Tates P.....	26,035	184	Thompson E F.....	30,070	5,480	Tompkins V L.....	9,750	
Tatton C.....	21,775		Thompson F.....	24,257	5,306	Tomren E C.....	21,507	
Tauffenbach B J.....	16,250		Thompson F M.....	24,164		Tomsett A F.....	36,996	11,239
Tauffenbach R J.....	22,063	56	Thompson F S.....	23,298		Toogood P.....	47,192	8,650
Taylor Dereen.....	16,753		Thompson G C.....	23,474	1,945	Toole G F.....	24,628	
Taylor K.....	25,562	21	Thompson G L.....	17,339		Toop C L.....	30,059	7,273
Taylor A N C.....	24,260	180	Thompson G R.....	26,049		Torgeson A D.....	29,450	5,024
Taylor B L.....	22,319		Thompson K H.....	3,391		Torao A M.....	24,798	14
Taylor B W.....	24,706		Thompson K J.....	7,405		Torini C A.....	19,773	
Taylor D H.....	23,074	7	Thompson L W.....	22,190		Torvik A D.....	17,252	
Taylor J G.....	9,401		Thompson M B.....	9,698		Torvik D.....	31,879	
Taylor J H.....	23,031		Thompson M E.....	24,697		Tottenham R L.....	24,353	
Taylor J M.....	43,048	2,611	Thompson M J.....	17,440		Touhey D W.....	25,300	828
Taylor J R.....	23,814	6,102	Thompson M T.....	23,647		Toulmin C.....	19,209	
Taylor J R.....	22,897		Thompson N W.....	18,943		Tourand P.....	18,451	39
Taylor J T.....	15,268		Thompson R C.....	19,630	7	Tournemille J C.....	25,627	
Taylor K M.....	20,858	58	Thompson R J.....	25,217		Touzin R L J.....	25,942	
Taylor L C C.....	1,755		Thompson R K.....	27,038	1,162	Towers R V.....	24,499	
Taylor M T.....	24,325		Thompson R L.....	16,788		Towill K J.....	26,096	
Taylor N E.....	26,367		Thompson R P.....	19,180	12	Townie M L.....	26,706	
Taylor P G.....	38,716		Thompson R S.....	23,992	547	Townsend A G.....	22,334	
Taylor R.....	21,909		Thompson S.....	1,423		Townsend D M.....	17,661	
Taylor R.....	22,761	250	Thompson W J.....	28,546	4,023	Townsend L D.....	31,481	249
Taylor R G.....	12,959		Thompson W L.....	23,103		Townsend M J.....	17,848	
Taylor R M.....	21,137		Thoms R D.....	21,248		Townsend T.....	13,808	
Taylor R W.....	21,274	209	Thoms R M.....	6,652		Townsend J R.....	6,019	
Taylor R W.....	23,062		Thomsen E R.....	21,730		Tozer D.....	19,551	
Taylor T M.....	32,085		Thomsen P N.....	5,262		Traseth L E.....	25,726	276
Taylor V W.....	27,582		Thomsen R E.....	4,963		Tracy R T.....	22,635	
Taylor W M.....	32,974		Thomsen A D.....	34,672		Trahan K E.....	21,191	1,377
Tchir H A.....	23,844	2,439	Thomson D.....	19,936	532	Trail D L.....	24,884	
Teames R I.....	24,957		Thomson D L.....	6,911		Trask D L.....	30,173	1,093
Tedesco F.....	24,449		Thomson E C.....	17,879		Trask J C.....	13,761	
Tedford R M.....	19,098		Thomson M W.....	24,003		Trask M J.....	22,352	132
Teed C W.....	24,212		Thomson R D.....	23,224		Trask H G.....	19,596	
Tegart D A.....	3,269		Thomson W C.....	42,892	2,344	Tremblay A.....	22,299	
Tegart F.....	7,686		Thomson W W.....	23,012		Tremblay A R.....	22,186	
Teichroeb J.....	23,403	174	Thony L J.....	31,691		Tremblay C H.....	21,746	
Tekano W M.....	24,790	171	Thorburn F L.....	21,073		Tremblay E R.....	33,942	
Telfer M L.....	11,491		Thorburn R G.....	22,926		Tremblay H J.....	25,416	132
Telford J M.....	25,699		Thorkilsen R.....	19,630	79	Tremblay K.....	9,904	
Telford R G.....	23,664		Thormose H E.....	26,139	257	Tremblay P D.....	3,417	
Telford W A G.....	36,245	3,280	Thorne I.....	13,739		Tresierra R L.....	14,821	
Teller R.....	11,254		Thorne K A.....	8,376		Tress R R.....	22,807	
Temple K S.....	16,386		Thorne L W.....	21,475	14	Devorow M V.....	2,733	
Templeton D J.....	34,974		Thorne P L.....	22,227		Tricker A E.....	8,259	
Tennant M E.....	25,550		Thorneice B P.....	34,559		Trip T A.....	22,256	
Tennant T D.....	21,755		Thorne E D.....	29,649		Trippell L D.....	7,714	
Teppema R R.....	22,157		Thornhill C J.....	22,765		Trippell P.....	33,885	4,190
Tepper H.....	29,153		Thornton J L.....	44,358	835	Trodd D V.....	26,586	243
Terstra B C.....	15,800		Thornion L O.....	21,279		Tromad G A.....	26,819	
Tesslin R.....	21,731		Thorp L.....	25,389		Troule C W.....	13,980	
Tessier A P.....	25,048	108	Thorsen R J.....	23,275	199	Trouwborst S W J.....	22,076	
Tessier M R.....	33,789		Thoverson C A.....	25,546		Trozio J.....	23,345	
Testani R M.....	19,824	14	Thrower A J.....	23,437		Trozio V.....	11,998	
Tetz L W.....	12,430		Thubron D.....	8,104		Truax G E.....	29,082	
Tewison A S.....	21,198	923	Thyr E.....	7,933		Trudeau L M.....	51,395	
Tews N D.....	15,994		Thyvoid O.....	6,594	1,379	Trueman G D.....	14,292	
Thacker G E.....	23,260		Tickson G E.....	18,299	200	Truman L H.....	24,420	1,701
Thalheimer L V.....	27,466	179	Tighe D L.....	8,960		Truman R L.....	24,893	235
Thalheimer M.....	29,063		Tighe S.....	17,656		Truscott J M.....	26,677	
Thalheimer R.....	7,474		Tilley G.....	21,918		Tse R.....	8,833	
Thambirajah P A.....	37,916		Timmins H A.....	2,323		Tuchscherer E.....	14,642	
Thatcher L G.....	29,635		Timoffe A P.....	20,382		Tucker A W.....	20,695	
Thatcher T L.....	11,733		Tinani M E.....	33,483		Tucker R G.....	29,497	754
Thatcher W A.....	39,179		Tinker R.....	7,324		Tukham J S.....	19,108	49
Then G T.....	6,860		Tinsley R.....	19,986		Tully R S.....	6,627	
Therrien C A.....	24,165		Tipter C C.....	504		Tungate A.....	24,631	
Therrien G W.....	28,267		Tipper H R.....	21,887	3,532	Tuvola L G.....	22,239	
Thevargh B E.....	5,792	694	Tischak F.....	22,667		Turcotte J G.....	31,644	
Thibault P E L.....	10,749		Tisot O F.....	44,403	1,267	Turcotte T J.....	21,448	
Thicke F P.....	12,502		Tkach H K.....	24,329		Turford J E.....	26,637	
Thiel G W.....	24,369	216	Tobin P J.....	10,472		Turick C W.....	1,400	
Thiesen A C.....	14,331		Tocher L E.....	20,373	1,680	Turick D V.....	19,182	
Thiessen D.....	1,400		Todd A R.....	29,146	375	Turley E M.....	24,835	
Thom J.....	21,107		Todd D W.....	23,605		Turley R.....	27,225	
Thomaneek A M.....	2,193		Todd R G.....	20,063	98	Turnbull A T.....	21,991	
Thomas B.....	18,011	165	Todds P R.....	21,045		Turnbull B E.....	20,244	
Thomas B C.....	7,241		Todovic J E.....	30,959	911	Turnbull G J.....	23,851	
Thomas D R.....	21,369		Todorok L D.....	24,099		Turnbull K C.....	11,027	
Thomas F R.....	22,097	478	Toews B N.....	5,388		Turnbull K C.....	779	
Thomas G W.....	19,572		Toews W Jr.....	22,390	2,477	Turner B W.....	23,900	
Thomas H.....	3,404		Tognela R G.....	1,727		Turner C.....	23,653	
Thomas J J.....	15,234		Tognela S J.....	27,016	1,251	Turner D H.....	23,033	188
Thomas K M.....	6,113		Tognela S L.....	15,140		Turner D W.....	29,565	201
Thomas P.....	19,230		Tollovsen B.....	21,066	2,030	Turner E R.....	21,389	
Thomas W A.....	21,629		Tolson A L.....	5,367		Turner G C.....	24,256	
Thomassen A C.....	22,291	499	Tom D.....	19,172		Turner G E T.....	22,795	
Thompson A R.....	24,767		Tomas C A.....	22,058		Turner G M.....	16,244	
Thompson A W.....	23,054	249	Tomey D C.....	22,363		Turner G W.....	12,726	
Thompson B L.....	21,542		Tomkins D T.....	33,248		Turner J A.....	15,161	
Thompson D.....	30,872		Tomlin H.....	23,398		Turner J B.....	19,811	
Thompson D.....	24,968		Tomlinson B J.....	23,039	385	Turner M.....	22,900	289
Thompson D.....	15,083	4,974	Tomlinson T R.....	7,471		Turner M L.....	20,137	
Thompson D E.....	923		Tomma I.....	2,020		Turner R.....	23,979	460
						Turner R J.....	19,986	

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Turner S W	24,311		Vanlerberg R D	43,195	227	Walker A W	19,813
Turner T W	26,329		Vansickle J G	24,579	281	Walker B	29,113
Turner V J	22,588		Vansickle V J D	18,694	1,737	Walker B C	21,130
Turner W M	25,264	1,275	Vanighem P T	22,849		Walker D	21,050
Turner W P	37,457		Vantime M V	12,876		Walker D B	34,765
Tweed J W	24,663	373	Vanzetta G C	4,157		Walker D G	31,835
Tweed L C	8,567		Varady B	32,102	1,046	Walker D H	8,880
Tweed R W	20,441		Varady M B	10,336		Walker D M	23,237
Tweedhope D N	22,191		Varro L	8,126		Walker D R	12,159
Tweedy J W	27,311	929	Varty D S	17,739		Walker H A	38,223
Twinnam B R	21,514		Vasarhely L C	24,209		Walker H R	28,611
Twinnam E O	37,418		Vatkin B	25,467		Walker H T	21,266
Tyacke R E	10,098		Vaughan D R	45,978		Walker J	26,762
Tyacke T J	24,956		Vaughan R D	31,491		Walker J D	22,634
Tyerman H R	14,883	515	Vaughan W E	25,427		Walker J G	25,784
Tylee M	5,856		Vecchio J K	21,796		Walker J R	25,476
Tyler K L	17,274		Veenstra A A	28,522		Walker J S	21,999
Tylosky R C	37,076	474	Veidenman A A	21,023		Walker L C	7,276
Tyminski L R	26,418		Veitch B W	30,441		Walker L M	7,306
Tyrrell K S	21,728		Veitch M I	3,443		Walker M A	16,879
Tyson E D	44,040	758	Veitch R W	23,603	104	Walker M E	22,767
Tysen C M	2,587		Veldhuis A	22,961		Walker R W	7,568
Udahl N E	20,008	62	Veltri G	19,774		Walker T E	21,054
Ueda J K	27,012	442	Venables T	21,103	88	Walker V	20,735
Ulamsky W	24,395	141	Vencato R	8,229		Walker W T	9,583
Ullian F G	20,768		Venditelli D	25,681		Wall A A	4,511
Ullrich R E	19,126	72	Veness P S	33,125		Wall A W	12,289
Ulmer R G	11,728		Veninga J	23,855		Wall C A	28,762
Underdown W L	21,707		Verhage C J	35,343	351	Wall C A	21,926
Underwood D	16,986	402	Veri C A	9,343		Wall F A	7,676
Underwood J	17,788		Verigin H N	22,952		Wall L F	22,726
Ungless D N	21,706		Verigin P	23,212		Wall R R	23,737
Unrau G A	33,260	928	Vermeer A H	22,206		Wallace R J	30,838
Unrau R D	21,910		Vermette O S	17,040		Wallin C A	14,435
Unrau W	23,603		Versfeld W A	25,841		Wallis J A	17,481
Unruh D	26,707	284	Vessey A L	18,275		Wallis B S	26,279
Upton W R	22,913		Vessey R J	25,589	245	Walls L M	18,291
Ure J R	29,275		Vestergaard P	35,258		Walls W	24,292
Urlacher J	21,574		Veziar R	24,525		Walper V C	22,582
Urquhart N G	30,883	97	Viberg C L	18,263		Walsh B	22,211
Urquhart R S	22,292		Vibert P H	9,921		Walsh K L	19,736
Usher R H	5,814		Vick G	21,944		Walsh R G	47,567
Uyesugi S A	25,004	428	Vickers D N	27,340	72	Walter G F	34,378
Vaccher G	1,107		Vickers T V E	48,878	536	Walter H	26,128
Vaillancourt F J	23,576	64	Vickerson R S	28,674		Walter R N	5,028
Valentine R A	24,263	102	Vidal D J	20,714		Walters D	16,568
Valentinuzzi J A	23,233	251	Vidulich A J	23,586		Walters D L	29,194
Valks G J	23,148		Viac C	815		Walters R S	15,788
Valks V M	13,311		Villeneuve M O	24,155		Walton A J	22,672
Vallance J M	21,546		Vincent C L	14,758		Walton C R	21,896
Vallis E S	16,812		Vincent G	12,467		Walton T G	27,924
Van Bolhuis A	9,315		Viret A A	21,468		Walton T W	29,283
Van Der Est L C	22,663	1,562	Visentin C A	23,462		Wan H S H	29,384
Van Der Meer D J	28,091		Visram K B	18,433		Wanamaker S A	5,981
Van Hoof A	13,218		Vivian S L	33,462	2,243	Wand K A	14,441
Van Hoof J H P	22,341		Vix L M	21,114		Wankling B J	7,380
Van Hoof M J	28,900		Vlake L	20,577		Wanless J M	9,967
Van Koughnet G E	22,222	97	Vogt D W	22,333	648	Wanless R E	17,759
Van Koon A J	14,928	654	Voiken P M	22,648		Wanless T L	8,850
Van Mook B	7,405		Volk J	28,033	116	Wanstall K M	22,259
Van Nieuwkuyk P	11,560		Volker D Q	10,086		Warburton G	20,679
Van Nostrand L M	6,377		Volker W A	14,196		Warburton W P	18,882
Van Ruykensvelde	20,326		Vollet J M	16,495		Ward A D	25,887
Van Summeren H M	14,257	295	Von-Lienen M H	27,313		Ward A G	30,334
Van Angeren A A	23,913		Von-Matt C J	29,453	158	Ward D F	32,420
Van-De-Veen W D	13,620	112	Vosper D T	35,150	2,152	Ward D W	20,724
Van-De-Velde D	22,157		Voss P K	26,558		Ward E C	23,164
Van-De-Giessen A	25,507		Voyer R J	37,888	2,227	Ward G A	32,158
Van-De-Meer W	25,990	1,437	Voykin A W	22,238		Ward L A	22,950
Van-Dyke A T	25,511		Voykin D	21,557		Ward R W	23,140
Van-Dykhuizen R	33,198	1,104	Voykin P	24,936	13	Ward T H	21,275
Van-Hulstentop B	21,229	12	Voysey A P	7,263		Warden H	22,663
Van-Klaveren A F	21,750		Voysey J E	21,253		Wardlaw A D	25,298
Van-Tine D L	26,959	267	Vreeling S L	7,951		Wards C R	16,004
Vanbeest W	41,523	828	Vye W G	24,978	240	Ware D S	23,458
Vance G M	32,007	141	Warne T P	29,782	562	Wares B	17,151
Vancise D M	37,428		Warne P A	24,363	651	Wares H R	21,324
Vandelaar D M	7,401		Wabschewich R P	24,964		Ward D A	31,622
Vandenberg J A	16,042		Wabnegger M	6,135		Waring J	16,186
Vandendor P J	5,045		Wacey W R	22,526	70	Waring T H	22,894
Vander-Velden A P	28,344		Waddell J A	22,007		Warkentin F	24,494
Vanderhoeven M	3,611		Waddell J W	26,879	759	Warkentin S N	29,968
Vanderhorst C	27,193	3,781	Wadland S L	20,460		Warkola W	14,695
Vanderkroft J B	25,628		Wagar L M	44,403	1,121	Warland H W	25,508
Vandermaaten J	23,001	188	Wagg G W	42,131	761	Warmenhoven J	11,546
Vandermeer H C	25,550		Wagner B	2,493		Warmerlam B J	21,989
Vandermolen N P	24,198	746	Wagner E	16,139		Warne R J	27,290
Vandermolen T	32,711		Wagner G H	15,290		Warner J J	33,688
Vanderveen J V	31,356		Wagner J	41,100		Warner K	21,455
Vandervolf J H	24,100	562	Wakefield C W	41,953	2,461	Warner T L	29,441
Vandrihe P D	30,317		Wakeman E J	25,302		Wares P D	12,226
Vaneck S	25,780		Walde D L	17,806	60	Warren K	31,762
Vaness A W	23,260	1,191	Walden O D	22,871		Warren L	16,802
Vanderstine D B	20,954		Waldie G	26,627		Warrington D G	4,201
Vanin R	29,962		Waldie R W	21,274		Warrington G A	43,527
Vankoughnet A W	21,309		Waldorf G L	22,332		Warwick J S	20,951
Vanlerberg R	35,055	4,168	Walkem S T	22,235		Wawelenkoff S C	3,174

MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Washburn A M	20,823		Werenko R	21,215		Wiley G W	21,957	164
Wasile R	21,510		Werner J	22,415		Wiley J W	20,763	
Wasmoth L A	27,461		Wert B H	25,749	753	Wiley L R	22,788	
Wasson I N L	8,838		Wesche G	8,904		Wilford L I	17,191	
Wasstrom R E	19,603	189	West J L	3,644		Wilkinson J A	23,399	
Wasyliv A D	19,037		West J L	22,886		Wilkinson J C	11,396	
Waterman A G	26,517	198	Westcott W	21,890		Wilkinson N D	14,375	254
Waterman D R	22,957		Westerby W L	7,073		Wikowski A E	23,530	257
Watkins J	21,643		Westergaard S R	29,497	898	Willan G S	25,204	
Watkinson G T	29,762		Westlund K L	15,367		Willan J	21,725	
Watkins D A	17,792		Westman G H	22,572	2,720	Willden J E C	4,885	
Watling D F	17,849		Weston G P	10,111		Wille C R	19,165	1,239
Watson A R	26,601	338	Weston M J	5,190		Willems L A	9,032	
Watson B	22,620		Weston R L	28,536	318	Willford J R	4,515	
Watson D E	675		Wetherill A	12,812		Willford M R	23,992	
Watson D S	21,912	161	Wetherill D E	21,463		Willford S A	23,741	
Watson G L	16,574		Wetherill R D	20,817		William N	23,996	
Watson G W	22,092	58	Whalley A	21,197	469	Williams B	16,867	276
Watson J A	21,467		Whalley J A	28,971		Williams B	9,394	
Watson J C	24,229		Wharf D E	29,637		Williams B E	15,088	
Watson K	16,488		Wharf L R	22,154		Williams B K	16,556	122
Watson P	10,505		Wheale R A	18,727		Williams C J	6,002	
Watson S	30,394		Wheaton G C	8,934		Williams D A	22,068	
Watson S M	16,601		Wheeldon S M	26,139	89	Williams D B	26,163	632
Watson W	21,236		Wheeler F H	21,987	705	Williams D D	10,003	
Watson W E	27,667		Wheeler G	25,418		Williams D J	2,209	
Watt C	17,890		Wheeler L H	24,654		Williams D M	18,069	
Watt D A	23,391		Wheeler T	6,361		Williams D P	14,017	1,156
Watt R B	22,219		Whipp J	18,786	205	Williams D S	22,011	
Watt R R	20,420	1,104	Whitburn D W	220		Williams D W	24,355	
Watts A H	22,314		White A	8,801		Williams F E	5,275	
Watts J A	24,286		White A J	28,973		Williams G C	30,714	45
Waugh G E	43,984	1,673	White B L	18,299		Williams G D	24,464	
Waugh K E	24,060		White B L	3,065		Williams G R	20,807	
Waugh R M	8,329		White C G	27,376		Williams I C	45,755	
Wayne R O	28,033	1,555	White C T	20,977	122	Williams J D	24,106	
Weatherbee D A	27,508	254	White D	7,796		Williams J E	25,008	
Weatherby C J	18,266		White D H	2,137		Williams J G	21,500	
Weaver K	5,613		White E M	21,090	2,204	Williams J G	25,809	
Weaver R L	615		White J G	22,307		Williams J J	22,729	
Webb D B	22,690		White J M	24,308		Williams J W	31,665	
Webb D H	8,041		White L E	19,309		Williams K D	6,744	
Webb D I	24,516		White M D	5,368		Williams L E	32,241	
Webb G M	20,765		White R	20,838	416	Williams M C	25,541	7
Webb K	22,369		White R A	21,859		Williams M D	22,316	
Webb K E	21,927	753	White R C	31,781		Williams M E	26,035	
Webb L A	18,315		White R G	63,442	6,444	Williams M G	22,777	
Webb P V J	17,686		White R L	22,145	421	Williams N D	24,529	
Webb R A	29,953		White R L	23,426		Williams N D	7,955	
Webb R E	28,391	367	White R S	22,897	1,199	Williams N R	22,643	
Webb R S	23,292		Whitehead D	18,273		Williams R A	26,548	239
Webb W W	15,359	592	Whitehead E G	24,997		Williams R A	22,312	80
Webber C	33,028	4,651	Whitehead J K	7,056		Williams R E	13,828	
Webber E C	38,017	788	Whitley B A	24,588		Williams R G	4,525	
Webber M	996		Whitfield A D	24,529		Williams S D	7,310	
Webber R	29,087		Whitley N J	23,141	1,463	Williams S L	10,684	
Weber D A	21,607		Whitlock R G	62,307	1,357	Williams S M	15,494	
Webster B	18,175		Whitmore C M	23,991		Williams T H A	26,078	5,269
Webster D F	4,852		Whitney D M	18,315		Williams T J	23,291	272
Webster D J	21,761	285	Whitney G R	24,280		Williams T L	25,363	
Webster G N	3,255		Whittaker J T	2,175		Williams W	18,430	
Webster G W F	20,359		Whittaker L M	1,409		Williams W A	27,077	443
Webster K J	19,263		Whittle R W	14,154	561	Williams W R	21,614	
Webster M J	12,114		Whyte A S	20,991		Williams W W	25,049	1,186
Webster M A	18,472		Whyte W D	30,846		Williams X D	16,143	
Wedemeyer D	24,694	458	Wick L	10,003		Williamson A E	24,015	636
Weidner R D	24,606	35	Wickens B F	21,009		Williamson I K	14,181	11,393
Weidner R D	24,606		Wickson M C	7,367		Williamson J E	19,269	
Weidner V B	8,453	24	Widmark R W	26,381	272	Williamson S J	18,374	1,144
Weingart C B	8,451		Widzyk F	9,745		Williamson W B	29,103	
Weingart P P	20,970		Wiebe A	26,057		Willie J E	16,919	
Weir H D	17,245		Wiebe J	19,783		Willie J E	31,151	
Weisgerber L J	21,537		Wiebe J B	21,367		Willis J	17,612	
Weiss W	24,680		Wiebe K E	19,351		Willis J R	24,033	
Welch H S	20,909		Wiebe R H	1,444		Willis R T	21,986	
Welch W P	24,537	301	Wiebe R J	20,733		Willson R A	19,912	
Weidner R E	7,399		Wiebe W J	21,467	257	Wilson B H	22,761	
Weller C C	36,636		Wiens J L	8,581		Wilson B M	22,283	
Weller Z L	16,197		Wiens W C	27,925	2,842	Wilson C C	30,917	56
Wells B K	21,617		Wierda S A	18,031	35	Wilson D G	7,541	
Wells B R	25,127	1,367	Wiese R	32,151		Wilson D J	353	
Wells E	3,641		Wiggins W E	10,232		Wilson D J	4,991	
Wells E M	18,162		Wiggs W R	45,720	7,006	Wilson D J	23,698	
Wells G T	30,961		Wight T C	23,012		Wilson D S R	22,724	330
Wells J E	45,827		Wightman P M	37,295	3,935	Wilson E A	18,561	74
Wells K G	16,539		Wikman H G	22,812		Wilson E D	27,213	
Wells W G	20,036		Wilander W V	20,781		Wilson F L	23,340	
Wellspring A M	18,299	452	Wilbee D J	18,041		Wilson G A	31,307	
Wellwood W D	31,000	3,108	Wilchek R B	3,406	147	Wilson G C	23,856	
Welsh C	22,636		Wilcox K J	21,972		Wilson J	18,387	290
Wendler B R	23,037	1,588	Wilcox M	19,774	4,911	Wilson J	16,200	
Wenman G N	5,652		Wilde B F	24,807		Wilson J G	30,686	
Wensley R E	3,198		Wilde D J	12,537		Wilson J L	8,995	
Wenzel R J	23,421	98	Wilde H E	46,286		Wilson J L	21,625	
Werbycky P D	20,705	118	Wildgrube A R	19,305		Wilson J N	17,729	12
			Wildman P G	33,776		Wilson K	20,615	
			Wilejo K D	25,576		Wilson K J	25,468	2,835

SALARIES, WAGES, AND TRAVELLING EXPENSES

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MINISTRY OF TRANSPORTATION AND HIGHWAYS—Continued

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
Wilson M T	24,104		Woodcock M J	30,541	98	Yliso R	934	
Wilson P J	30,876		Woodcock S L	10,370		Yockey B	26,170	
Wilson R H	25,044	2,330	Woodend J	11,241		Yocum E G	24,374	
Wilson R J	13,887	76	Woodford A G W	21,797	72	Yofonoff L	23,908	
Wilson R W	28,005	4,728	Woodhouse K C	27,068		York A W	32,124	166
Wilson W F B	30,499	98	Woodhouse R	16,663		York L	33,198	762
Wilson W J	26,801		Woodland K W	22,539		Young A L	31,516	508
Wilson W K	20,189		Woodland P R	942		Young A O	24,763	
Wilton B T	41,389	2,789	Woodman G R	33,752		Young B G	22,097	141
Wilton T J	27,685	242	Woodman N A	24,406		Young B J	15,215	
Winbow R	42,551	2,682	Woodrow J W	22,919	472	Young B R	22,988	
Winbow R S	21,407		Woods L K	17,895		Young D G	22,819	
Winch A K	22,071	714	Woods M E	16,808		Young D J	7,836	
Windle C G	24,694		Woodward G R	22,849		Young D M	21,778	
Windinger L A	15,537		Woodward R K	26,782		Young G R	35,444	375
Windsor G J	20,420		Woody R	25,394		Young H	10,423	1,156
Wing C K	21,167	1,242	Woolsey G	27,728		Young H D	23,781	
Wingrove R T	22,858		Wootton J H	25,020	955	Young H J	42,432	1,974
Winnig B B	25,394	923	Woppenkamp F	7,774		Young J	11,188	
Winnig E	6,850		Work T W	34,149		Young L A	20,942	
Winnig J M	17,769		Works S R	13,165		Young M A	9,439	
Winning A	26,040		Worsfold T L	24,592	1,020	Young M A	20,097	
Winter R L	6,483		Worth J V	13,292		Young P L	22,788	
Winterbottom S K	22,737		Worthing R G	25,497		Young R	33,856	
Winters D J	18,233	81	Woychysyn C D	21,451	2,188	Young S R	42,551	
Wintle F A	25,909	2,770	Woychysyn M	21,902		Young T L	27,338	
Wise C M	24,649		Wozniak N	24,026		Young W A	21,815	
Wise N A	2,540		Wozny J	24,796		Young N I	19,218	
Wise R N	25,299		Wray G	22,589		Yung H H K	37,976	42
Wiseman J	8,268		Wray L A	18,265		Yuris J T	21,552	
Wishai: D T	17,493		Wright A C	32,819		Yurkowski M	20,658	990
Wishart H W	22,897		Wright A E	23,790	160	Yusko G	21,327	
Wisk D G	36,629		Wright D A	26,412	1,284	Yzerman P	23,225	568
Witnik D	22,071		Wright D R	28,937		Zacharias C D	8,712	47
Wittman R R	35,238		Wright G A	17,489		Zaharuk D M	5,060	
Witwer T	24,193		Wright G C	20,155	646	Zambano D E	17,814	
Witzer D P	21,186		Wright G R W	24,110		Zambano F	26,052	1,076
Witzer P R	29,189	6,275	Wright J D	15,076		Zannella T	21,293	40
Wlasuk A	21,795		Wright J G	1,339		Zant W T	22,005	
Wlasuk A	42,371	1,721	Wright J R	20,558		Zanussi D J	23,096	745
Wlasuk H	17,726		Wright K D	23,057		Zapf D N	7,575	
Wlasuk P	20,330		Wright P	17,789		Zapf N R	56,135	9,671
Wluk E	24,171		Wright R	2,053		Zapf T	28,508	
Wodyga J R	8,127		Wright R C	26,499		Zaporozan J W	30,286	2,670
Woelk K H	3,676		Wright R J	4,563		Zaporozan W P	29,168	446
Woodack H	24,645		Wright R S	31,288		Zapp P	22,067	
Wojkin W	21,988		Wright T B	11,015		Zatorski E	27,759	
Wolf H F	12,643		Wrobel J P	38,607	2,220	Zazulak A M	23,005	
Wolf M J	23,735	11,478	Wroblewski R T	23,764		Zazulak T	21,362	4,312
Wolfenden R K	5,770		Wronski J A	27,876	19	Zbinden A	23,112	286
Wolfram F W	26,636		Wu A	21,296	78	Zeiler R D	7,603	
Wolinski J	23,403		Wu S	7,580		Zeller R A	22,450	
Wong B	16,232		Wurmlinger J C	23,360	21	Zenuik F H	25,970	
Wong B D	23,021		Wutke L K	25,637	1,107	Zerbin G A	18,473	
Wong D C T	21,076	66	Wutzke M E	23,663		Zerke C J	10,101	
Wong F K K	24,492	95	Wyatt F C	22,398	1,986	Zerr R P	51,068	
Wong G	24,488		Wyber D W	29,151	159	Zethof E H	18,197	
Wong K S	29,500	4,528	Wylie R	17,623		Ziegler J	30,218	
Wong P	4,355		Wylie R N T	32,325		Zielke J E	30,842	
Wong R S	23,491		Wynn D P	21,567		Ziemer E R	21,190	
Wong S	22,406		Yago S	21,914		Zimmerlee F C	21,636	
Wong T S T	23,726		Yakabowich N	44,079	896	Zimmerlee T S	21,698	
Wong W L	32,149		Yakemchuk T G	25,801	120	Zimmerman P A	29,570	1,304
Wong W T	28,387		Yalowiega R E	10,204		Zimmermann B L	7,025	
Wongstedt E A	22,462	78	Yamamoto R H	21,814	354	Zimmermann H O	44,762	1,594
Wonnick A	23,866		Yamaoka R M	26,382	197	Zinke E I	24,866	
Wood A	25,526	91	Yanciw W	24,416	752	Zschiedrich D	20,501	
Wood D J	24,049		Yanke M N	29,177	1,180	Zucht D K	1,132	
Wood F C	11,886		Yardley H A	13,552		Zukowski K S	18,288	
Wood J E N	37,526		Yaremchuk W	805		Zurawell D M	17,459	
Wood J R	5,418		Yarish E D	25,044	542	Zurcher G A	23,524	
Wood K J	28,861		Yasinowski W W	24,155	942	Zurowski T	17,693	
Wood M A	20,018		Yates S D	21,980		Zylicz M J	27,779	596
Wood R B	17,584		Yearsley J D	16,697	141	Transfers to the Employment		
Wood R W	24,273	37	Yearsley T R	47,480	3,003	Development Account	(14,109,207)	
Wood S A	17,141		Yelich M	11,440		Transfers, other ministries	(1,563,336)	(27,423)
Wood S J	26,054	1,077	Yells P J	2,194		Automobile and other un-		
Woodbridge H S	25,270	253	Yendall D E	17,181		allocated ministerial trav-		
Woodbridge S D H	34,561		Yeske K	13,697	3,924	elling listed in the Sched-		
Woodburn D L	25,623		Yetter E	22,147		ule of Payments		3,877,750
Woodbury W R D	22,747		Yip L L	18,202		Totals	176,852,302	7,397,118

MINISTRY OF UNIVERSITIES, SCIENCE AND COMMUNICATIONS

	Salary \$	Travel \$		Salary \$	Travel \$		Salary \$	Travel \$
McGeer Hon P L			Engbrecht G	18,075	70	Page H J	55,908	3,630
Minister	31,283	11,431	Ferguson P	17,245		Page M A	17,684	
Soles A E			Fetterly C J	18,286		Parsons B	7,093	
Acting Deputy Minister	7,596	1,308	Fleming A	13,801		Penner C G	17,485	
Stewart R W			Foley D M	17,069		Powell J S	28,892	584
Deputy Minister	68,208	4,836	Forge C M	11,443		Prentice T A	50,424	3,978
Adam S C	18,257	1,064	Fraser L	18,139		Reed J	27,844	3,233
Aleksenko N N	50,094	1,021	Freeman M	21,321	919	Ribeiro C M	15,367	
Alexander J D	13,239		Gardner J F	29,024	1,860	Robertson A N	17,489	
Allard M	16,705		Gardner P L	38,699	3,585	Robertson D M	17,835	
Allen L R	32,282	1,297	Gaudaur H L	15,590		Rudy S M	8,316	
Arnold C	11,365		Gawalko D A	17,773		Russell M N	22,960	868
Ball F	18,117		Giesen P G J L	26,900	894	Russell T P	24,400	911
Bamford I L	17,306		Goard D S	53,128	3,198	Ryan W G	17,573	
Barsalou G R	23,657	2,439	Goidade A M	22,897	140	Sanyal S	40,495	2,738
Beeson L L	18,020		Gosh E	42,959	4,973	Sargent V J	17,969	
Bennett G A	38,128	5,918	Gracey D J	17,651		Sheridan E A	18,314	
Bennett J S	6,099	692	Gray L	17,220		Sherwood K M	18,333	20
Bent A L	18,391		Harder L	23,800		Siren R E	18,473	
Billett J C	17,252	1,073	Hartley J	40,619	1,066	Slaco D	30,389	452
Blackstock H	5,738		Hawkins M N	11,609		Smith D W	26,142	2,382
Blake C	16,823		Hawkins O R	29,199	128	Soles A E	58,334	3,131
Bradstock C L	9,885		Henry K L	18,905		Spencer L L	11,210	
Brown R E	17,915		Heslop M M	5,245		Stevenson B W	46,401	5,977
Bunton H W	2,245		Hilton M J	26,090	1,543	Stewart M	17,489	
Burnes J	23,646	6,702	Hoyt V	16,449		Stock G H	35,588	375
Burton S	16,653		Hundley P A	17,667		Strickland P M	16,990	
Byrnes E M	47,330	975	Hunter P J A	41,106	583	Strycker G	16,978	
Carp C	7,026		Hurst D Y M	19,831	1,223	Taylor F E	20,745	2,536
Carrigan J	17,327		Hutchinson B J	18,299		Templeman P N	49,298	460
Carson J E	12,735		Ingram C R	14,216		Tetlock J C	17,789	
Carswell L	12,053		Joyce R C	40,518	1,904	Tweedie M A	26,952	440
Clark S R	5,757		Keir L J	15,342		Tychynski G R	17,719	
Clarke E I	11,778		Kilback E A	17,366		Vacheresse V M	17,188	
Coatta M M	17,719		Krogel W F	31,019	137	Vitek F A	43,965	2,194
Cook D L	34,161		Lamoureux E R	16,584		Von-Schalburg J E	21,286	
Cryan E	17,082		Lang M E	18,277		Wade A L	26,110	1,296
Dafoe E	17,826		Leangen L B	10,353		Wall P J	30,337	
Danchuk R	11,092		Manahan M A	17,436		Weberg L	8,824	
Danroth C R	16,139		Marsh V	5,352		West B J	22,369	1,285
Davidson S S	24,781	1,740	Mason S	13,459		White P E	7,155	
Davis I D	18,529		McConachie T J	15,506		Whybrow J A	36,202	691
Davis M L	17,772		McDonald C	17,794		Wickens E B	18,943	
Deen J	15,069		McDougall B I	16,775		Workman M A	13,798	
Dick L	11,000		McFie G E	10,713		Young J	17,068	
Ditchburn S	14,298		McIntosh L K	17,524		Transfers, other ministries	13,938	356
Dobbie N I	17,719		Miller D R C	39,720	1,575	Automobile and other unallo-		
Donaldson M R	14,970		Moline R P B	48,113	49	cated ministerial travelling		
Dri S	17,727		Mussenden R N	48,577	7,140	listed in the Schedule of Pay-		
Driedger D M	12,175		Nelson D H	26,452	7	ments		(11,508)
Duncan J R	22,303	589	Nichol H	16,598				
Edwards I M L	18,292		Nolan J	8,820		Totals	3,196,178	101,041

SALARIES, WAGES, AND TRAVELLING EXPENSES

F 183

EMPLOYMENT DEVELOPMENT ACCOUNT

	Salary \$	Travel \$
Transfers, Ministry of Transportation and Highways	14,109,207	
Transfers, other ministries ..	34,028	12,041
Unallocated travelling listed in the Schedule of Pay- ments		1,745,237
Totals	<u>14,143,235</u>	<u>1,757,278</u>

PAYMENTS OF GRANTS, CONTRIBUTIONS AND SUBSIDIES TO MUNICIPALITIES, SCHOOL DISTRICTS, HOSPITALS AND OTHERS

for the fiscal year ended March 31, 1984

(Includes payments to third parties for services rendered under a grant program, such as payments to pharmacies under the
Pharmcare Program and payments to suppliers under the GAIN Program.)

\$	\$	\$			
A B C Daycare	10,637	All Foam Industries Ltd	15,000	Arts Council Of New Westminster	7,740
A B C Kindergarten	36,349	All Nations Travel	3,251	Ashcroft TV Society	31,000
A F H Fence Line Mfg Ltd	30,000	All Prescriptions Pharmacy Ltd	24,674	Ashcroft & District General Hospital	1,566,871
A N A F Vets	46,191	All-Ways Travel	10,228	Ashcroft All Indian Rodeo Club	4,000
A T S Electro-Lube Ltd	30,000	Alicor Serums Ltd	3,603	Ashion Lodge	20,140
Aamber Lodge	111,431	Allen, J. T., Dr	11,628	Ask Seniors Project	75,039
Aaron Place	52,361	Alfoam Industries Ltd	15,000	Askews Shop-Easy & Salmon Arm Meat & Produce Ltd	8,066
Aaronsons Pharmacy Ltd	446,795	Allied Indian Metis Society	36,179	Asselin, G	19,407
Aasen, K	2,529	Alma Y Day Care	15,128	Assembly Of B C Arts Councils	29,000
Aasen, N	3,069	Alpha Home Care Services Ltd	589,800	Assisted Home Ownership/Rental Pro- gram	115,616
Abai, H	21,411	Alpha Sports Womens Softball Club	2,000	Assmans Funeral Chapel Ltd	14,166
Abbey Englewood Wheelchairs	19,121	Alphome, N	6,000	Associated Country Women Of The World	6,000
Abbey, R. L., Dr	2,004	Alphome, O	8,500	Association For Christian Education Of Prince George	96,690
Abbotsford Christian School Society	422,425	Alpine Drug Mart Ltd	86,808	Association Of B C Grape Growers	28,150
Abbotsford Day Care Centre	20,088	Altamont Private Hospital	1,216,501	Association Of Book Publishers Of B C	40,000
Abbotsford International Airshow So- ciety	3,000	Alternate Shelter Society	19,108	Association Of Christian High Schools In B C	336,707
Abbotsford Optical Ltd	12,423	Alternatives	169,949	Assumption Pre-School	2,035
Abbotsford School District 34	27,386,511	Alternatives Futures Institute	2,900	Atcheltz Farmers Institute	5,588
Abbotsford Track Club	49,001	Altrusa Club Of Nanaimo	9,043	Atkinson, B	2,000
Abbotsford Twisters Gymnastics Club	5,500	Amata Transition House Society	52,272	Atkinson, S L	2,950
Abbotsford-Clearbrook Chamber Of Commerce	5,550	Amber Lodge Rest Home	72,379	Atlin District Board Of Trade	520,000
Abbotsford-Matsqui Arts Council	8,055	Amberglow Personal Care Home	42,604	Atlin Early Childhood Education Centre	15,352
Abdais Family Daycare	5,506	Ambleide Retail Pharmacy	179,861	Auld, R	2,000
Acacia Ty Mawr Lodge	429,996	Ambulance Expenses, Provincial	561,143	Auld, S L	2,000
Academic Council	98,628	American Fabricators Ltd	2,600	Aunt Julies Daycare Centre	6,623
Acadia Day Care	26,775	Ames In Home Optical Service Ltd	3,504	Aunty Flos Happy Playground	2,069
Acadia Park Preschool	6,348	Amethyst Industries Ltd	18,000	Aurora Society	268,539
Acorn Daycare Centre	5,927	Amherst Private Hospital	1,352,641	Austin Motor Hotel	7,941
Acorn & Oaks Day Care Society	39,449	Amigo Sales Vancouver Ltd	16,687	Automotive Retailers Association	2,386
Acres Drug Store Ltd	128,558	Amundsen Medical Supply Ltd	203,111	Avalon Hotel	8,344
Acropolis Manor	622,951	Anaham Agricultural Improvement So- ciety	8,200	Avery-Carr Clinic Pharmacy Ltd	209,966
Acropolis Manor Day Care Centre	15,193	Anaham Community Club	3,000	Avonlea House	215,211
Acton Mill Supplies Ltd	15,000	Anaham Indian Band	4,500	Axis Mime Theatre Society	25,750
Adamack, T L	4,629	Andersen, M	3,685	Axis Oil Corp	27,425
Adams Lake Rodeo Club	4,000	Andersen, M	3,313	Artez Travel Ltd	2,694
Adams Lake Sports Commission	5,000	Anderson Optical	4,802	B & G Market	7,068
Adams, B	5,000	Anderson, E	3,174	B C A Travel Agency	4,357
Adelnes Family Daycare	3,438	Anderson, I	12,264	B C Administration Centre For Sport, Recreation & Fitness	392,340
Adera House	186,259	Andersons Pharmacy	80,706	B C Amateur Baseball Association	117,515
Adishead, D	2,128	Andersons Lakeview Pharmacy	89,765	B C Amateur Basketball Association	139,205
Advance Cabs Ltd	38,704	Andrew, E & F	2,021	B C Amateur Boxing Association	30,848
Advance Optiks	2,864	Andrew, J, Frances	7,800	B C Amateur Football Association	97,605
Afton Hotel	20,591	Andrew, F	2,206	B C Amateur Hockey Association	169,029
Agassiz Agricultural & Horticultural Association	70,000	Angus Marketing Inc	20,500	B C Amateur Softball Association	129,013
Agassiz Christian School Society	41,427	Annablock	5,707	B C Archery Association	25,814
Agassiz-Harrison Community Services Society	10,496	Aports, L A	3,375	B C Arrows Football Club	3,000
Agassiz-Harrison School District 76	2,173,982	Apothecary Shop	128,029	B C Assessment Authority	8,397,000
Agnew-Surpass Shoe Stores Ltd	2,034	Apple Daycare Centre	2,178	B C Association Of Indian Friendship	2,500
Agricultural Credit Program	11,700,000	Apple Lane Day Care	21,003	B C Automobile Association	9,000
Ahousht Dance Group	2,000	Applied Bio-Nomics Ltd	5,127	B C Aviation Council	36,000
Ahousht Indian Band	3,200	Apprenticeship and Employment Train- ing	26,976,762	B C Badminton Association	39,497
Aimco Allergy Supply	2,928	Aqua Water Services Ltd	12,678	B C Ball Hockey Association	4,400
Ainslie Lodge	133,876	Aquatec Seafoods Ltd	15,000	B C Beekeeper Band	12,000
Ainsworth Hot Springs Ltd	72,000	Arbutus Club, The	8,100	B C Borstal Association	9,337
Ainsworth Recreation Commission	6,041	Arbutus Day Care Centre	19,282	B C Bowling Federation	56,205
Air B C Ltd	6,021	Arbutus Work Incentive Society	269,094	B C Broomball Association	13,492
Air Canada	5,670	Arcadian Day Care Centre	62,246	B C Buildings Corp	10,000,000
Aikens Family Daycare	3,225	Arco Hotel	2,965	B C Cancer Institute	28,551,271
Alberti Athletic Association	6,667	Arctic Data Corp	16,000	B C Cattlemens Association	75,192
Alberti District Association For The Mentally Retarded	75,222	Argyll Lodge	276,624	B C Chamber Of Commerce	127,797
Alberti Marine Transportation Ltd	253,000	Armstrong & Spallumcheen Hospital	919,456	B C Chess Federation	3,000
Alberti School District 70	18,912,974	Armstrong Day Care Society	4,012	B C Choral Federation	3,000
Alberti Valley Chamber Of Commerce	5,950	Arco Hotel	2,965	B C Coast Vegetable Co-Operative	39,761
Alberti Valley Day Care Society	44,434	Arctic Data Corp	16,000	B C Construction Labourers Training Plan	2,000
Alberti Valley Mental Health Care So- ciety	16,450	Argyll Lodge	276,624	B C Cricket Association	11,404
Alberti Valley Museum	38,250	Armstrong Figure Skating Club	7,104	B C Crime Prevention Association	20,000
Alberti-Clayco Regional Hospital	5,554	Armstrong-Enderby Association For The Mentally Retarded	161,116	B C Curling Council	49,381
Alberto Pharmacy	396,545	Armstrong-Spallumcheen Homemakers Services	201,027	B C Deaf Sports Federation	9,812
Albin Windows Ltd	9,466	Armstrong-Spallumcheen Museum & Archives Society	25,915	B C Debris Control Board	200,000
Alcohol-Drug Education Service	25,000	Armstrong-Spallumcheen School Dis- trict 21	4,831,427	B C Development Corp	11,744,478
Alder Lodge	14,900	Armstrong, D	5,000	B C Educational Institutions Capital Fi- nancing Authority	29,014,431
Alder Pharmacy	72,625	Armstrong, R	12,984	B C Elks Auditory Rehabilitation Centre	7,020
Aldergrove & District Chamber Of Commerce	2,250	Army & Navy Department Store Ltd	97,993	B C F F P A Regional Council	14,716
Alert Bay Drug Store	23,676	Army Cadet League Of B C	2,100	B C Farm Machinery Museum Associa- tion	7,000
Alert Bay Public Library Association	3,475	Arranglen Lodge	633,596	B C Fashion & Needle Trades Associa- tion	26,000
Alexander Mackenzie Commemorative Pharmacy	12,738	Arrow Lakes Arts Council	3,330	B C Federation Foster Parents	235,605
Alexander, R P	2,400	Arrow Lakes Hospital	1,141,549	B C Federation Of Shooting Sports	95,819
Alexandra Childrens Centre	20,378	Arrow Lakes Hospital Society	3,214,740	B C Fencing Association	22,289
Alexandra Private Hospital Ltd	206,081	Arrowsmith House	5,818	B C Ferry Corp	43,085,417
Alexis Creek Indian Band Council	20,000	Arrowsmith Prescriptions	211,073	B C Festival Of The Arts	262,062
Alkali Lake Band	5,000	Art Gallery Of Greater Victoria	182,300	B C Field Hockey Association	27,182
Alkali Lake Band Rodeo Club	4,000	Arthritis Society	1,576,065	B C Folkfest Society	6,000
Alkali Lake Native Dance Group	2,000	Artificial Eye Laboratory	8,041		
		Arts Club Of Vancouver Theatre Society	85,250		
		Arts Club Theatre Of Vancouver	26,750		
		Arts Council Of Fort Nelson	2,070		

	\$		\$		\$
B C For Mentally Handicapped Persons	23,500	Baker Memorial Hospital, G R	19,556	Blacks Pharmacy (1972) Ltd	125,015
B C Forest Foundation	30,000	Baker Travel Ltd	6,132	Blackwell, A C & E J	60,981
B C Forest Museum	148,000	Baker, E	4,850	Bland, M P	9,517
B C Forest Products Ltd	23,400	Baker, P P	21,992	Blaneys Travel Service Ltd	9,946
B C Fruit Growers Association	12,000	Balfour House	107,081	Blanshard Community Centre Out Of School Care	2,132
B C Fruit Growers Test Orchard Ltd	26,131	Ball, A E	3,912	Blanshard Community Centre Society	11,623
B C G E Day Care Centre	34,828	Ballentynes Circle Drugs	161,086	Blenheim Lodge	602,458
B C Golf Association	18,365	Balmoral Hotel	9,865	Blewett Recreation Society	6,915
B C Gymnastic Association	128,133	Bambi Enterprises Ltd	12,578	Blonarwitz, B	2,691
B C Handball Association	6,738	Banyan Center	7,779	Blue Eagle Cafe	8,007
B C Health Association	205,802	Barberry Lodge	136,303	Blue Heron Lodge Ltd	76,711
B C Health Care Research Foundation	2,900,000	Barker, D	3,900	Blue Jay Day Care Centre	35,295
B C Heart Foundation	75,000	Barker, J	16,682	Blue Mountain Senior Housing Society	6,992
B C Heritage Trust	1,250,000	Barker, R L	2,500	Blue Spruce Cottage Ltd	5,333
B C Horseshoe Pitchers Association	3,750	Baron, V	2,918	Blue Spruce Cottage Personal Care Home	108,653
B C Hospitals — B C N U Settlement	8,400,000	Barriere & District Health Society	178,342	Bluebird Cabs	20,447
B C Hospital Share Systems Society	2,138,000	Barriere I D A Pharmacy	35,026	Bluebird Nursery School	3,049
B C Hospitals — Co-insurance Costs — Human Resources	127,700	Barry, S	18,429	Blundell Daycare Centre	18,468
B C Housing Management Commission	12,422,075	Barrys Drug Mart	63,446	Bnai Brith Lions Gate Lodge	2,646
B C Hydro & Power Authority	1,488,252	Barrys Pharmacy	10,139	Board Of Cemetery Trustees Of Greater Victoria	6,741
B C Indian Economic Development Corp	10,000	Barton, B	3,398	Board Of Certification Of Public Health Inspectors, The	2,000
B C Institute Of Technology	43,917,293	Bassett, W A R, Dr	2,151	Boat Daycare Society	29,561
B C Lacrosse Association	91,763	Bastedo, G A	3,888	Bobby, M	3,500
B C Law Library Foundation	142,755	Bastion Theatre Co Of B C	124,000	Bobolink Childcare Society	6,659
B C Lawn Bowling Association	8,300	Bauer, D D	7,516	Bodnar, L S	2,123
B C Library Association	10,000	Bayer, D	2,434	Boileau, B	2,713
B C Library Trustees Association	10,000	Bay Optical	8,217	Boilermakers Trade Advancement & Apprenticeship Committee	20,000
B C Lions Society For Crippled Children	123,012	Baydala I D A Pharmacy	87,733	Bonnie Bairs Daycare	17,235
B C Long Term Care Association	45,275	Bayview Out Of School Care	32,650	Bonnymuir Lodge Ltd	353,515
B C Lung Association	75,000	Beach Day Care Centre	33,519	Bonnys Taxi Ltd	16,635
B C Medical Equipment Ltd	82,762	Beacon Garden Early Childhood Centre	39,960	Bonks & Bytes Inc	30,000
B C Modern Rhythmic Gymnastics	18,456	Beacon Hill Lodge	1,459,703	Boomer Drugs (1976) Ltd	66,856
B C Museums Association	43,000	Beacon Hill Lodge Of Canada	17,348	Bootlegger, The	8,403
B C Native Womens Society	13,420	Beacon Hill Private Hospital	1,430,063	Boots Drug Stores	4,534,548
B C Nutrition Council	5,000	Beacon Hill Villa	217,319	Borak Mfg Ltd, J F	7,347
B C Old Age Pensioners Branch	7,933	Bear Mountain Grazing Association	107,470	Borealis Water Resources Ltd	30,000
B C Oyster Growers Association	5,510	Beas Manor	41,043	Born, E	7,068
B C Paraplegic Foundation	51,508	Beatty, E J, Dr	10,989	Boruck, N E	17,686
B C Pharmacist Society	426,682	Beauchamp, E L	13,720	Botnen, A C	2,638
B C Post Secondary Education Forecasting Committee	14,000	Beaver Point Preschool	3,927	Boudreau, N	2,126
B C Provincial Womens Institute	31,770	Beaver Valley Regional District Library	16,934	Boulevard Pharmacy Consultants	166,560
B C Racquetball Association	14,594	Beaverlodge Drug Ltd	3,195	Bouma Family Care Home	5,041
B C Rail Ltd	84,500,560	Beckley Farm Lodge	1,057,924	Boundary Homemaker Service Association	334,916
B C Recreation Association	103,120	Beckley Farm Lodge Adult Day Care	55,890	Boundary Hospital	11,540
B C Recreation Facilities Association	27,234	Bednarz, E	5,239	Boundary Hospital Society	2,277,373
B C Regional Hospital District Financing Authority	73,638,666	Beehive Manor	144,108	Boundary Lodge	171,469
B C Research	1,587,637	Beers Department Store Ltd	2,494	Boundary Naturalists Association	2,060
B C Ringette Association	10,930	Beerrens, K & K	3,700	Bow Horn Bay Community Club	57,500
B C Rocky Mountain Visitors Association	63,900	Begbie Guest House	104,358	Bowcock, P	5,600
B C Rowing Association	83,135	Belair Rest Home	287,840	Bowden, N M	29,440
B C Rugby Union	83,008	Belanger Enterprises Ltd	293,871	Bowen Island Chamber Of Commerce	3,000
B C Safety Council	190,411	Belavista Motel	4,312	Bowen Island Reading Center	2,864
B C Sailing Association	59,668	Belfry Theatre Society	52,000	Bowen Island Recreation Commission	9,196
B C School Districts Capital Financing Authority	9,222,476	Bell Day Care, Ester	16,308	Bowers Funeral Service Ltd	4,657
B C School Sports	258,750	Bella Coola Adventist Academy	2,086	Bowlsby, C H	2,430
B C Snow Vehicle Association	38,350	Bella Coola Fair Association	5,000	Bowman, I L	4,575
B C Soccer Association	165,364	Bella Coola General Hospital	767,208	Boy Scouts Of Canada	43,558
B C Special Olympics Society	8,700	Bella Coola Homemaker Service	66,555	Boyd Family Day Care	3,387
B C Speed Skating Association	82,705	Bella Vue Rest Home	85,325	Boyes, G	10,082
B C Sport Parachute Council	24,008	Benjamin Residence, J	265,993	Boys & Girls Club After School Program	2,370
B C Sports Hall Of Fame & Museum	54,062	Bennor Furniture Ltd	10,616	Boys & Girls Club Child Care Centre	6,557
B C Squash Racquets Association	18,700	Bentzon, E R	2,438	Boys & Girls Club Of Canada	14,160
B C Stevens Co Ltd, The	3,982	Bergink, H	7,608	Boys & Girls Club Of Delta	2,000
B C Summer Swimming Association	12,400	Bernard, J	32,820	Boys & Girls Club Of Greater Victoria	162,432
B C Synchronized Swimming Association	15,279	Berniolles, L	2,000	Boys & Girls Club Of Kamloops	4,293
B C T V	35,000	Berniolles, V	2,000	Boys & Girls Club Out Of School Care	18,196
B C Table Tennis Association	25,354	Beschetznick Home	29,557	Boys & Girls Clubs Of Greater Vancouver	138,211
B C The Kwon Do Association	2,000	Bescor Electric (1977) Ltd	2,368	Braddan Private Hospital Ltd	824,562
B C Team Handball Federation	27,147	Best, E	13,886	Braemair Park Care Home	194,581
B C Ten Pin Bowling Federation	17,441	Beth Tikvah Congregation & Centre Association	25,460	Braemore Lodge	259,293
B C Tennis Association	58,070	Bethel Kinder Kare Centre	2,043	Brandiz Hotel	6,707
B C Touring Council	49,000	Bevan Lodge Association	185,492	Brandow, G	7,393
B C Track & Field Association	204,939	Beverly Place	76,273	Brant Villa Day Care Society	2,275
B C Transit	82,621,051	Bianco, T A, Dr	2,372	Braycare	13,246
B C Trappers Association	18,000	Bicycling Association Of B C	35,903	Brazil Hotel	5,287
B C Volleyball Association	172,581	Big Blocks Daycare	16,300	Brennan Creek Recreation Commission	9,466
B C Water Polo Association	57,955	Big Bros & Affiliated Big Sisters Of B C	42,000	Brentwood Bay Pharmacy	133,424
B C Waterfowl Society	3,000	Big Brothers Of Prince George	14,562	Brentwood College Association	219,583
B C Weightlifting Association	63,176	Big Eagle War Dance Club	2,500	Brentwood House	7,347
B C Wildlife Federation	47,659	Billis R V Equipment Mfg Ltd	11,250	Brer Rabbit Daycare	10,899
B C Womens Field Hockey Federation	129,314	Billis Confectionery	5,869	Bridge Society	17,478
B C Wrestling Association	133,528	Billis Restaurant	16,119	Brier Home, Louis	1,146,130
B C Yellowhead 16 Tourist Association	63,630	Billy, E	7,000	Briercrest Bible College	2,174
B C 5-Pin Bowling Association	14,072	Birchall, R	2,000	Brierton, G	7,393
B C Yukon Chamber Of Mines	14,000	Birchwood Day Care Centre	15,486	Brighthouse Preschool Centre	13,094
B T Mexican Food Supplies Ltd	30,000	Birken Recreation & Cultural Society	3,500		
Babes In Toyland Day Care Centre Ltd	21,834	Bishop Cridge Centre For The Family	135,213		
Babine Ski Club	11,557	Black Jack Cross Country Ski Society	2,332		
Baillie Residence, M I	59,960	Black Mountain Ida Pharmacy	192,041		
Baillie, M I	92,075	Black Top Cabs Ltd	56,594		
Baker Healthcare Products Ltd	2,014	Blackburn, S P, Dr	2,202		
Baker Memorial Hospital Society, G R	5,661,813				

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	\$		\$		\$
Brill, D.	2,500	Camosun College Group Daycare Society	55,036	Canadian Reformed School Society Of	
Brisson, A. J.	6,774	Camp Alexandra	5,745	Abbotsford	76,399
Britannia Beach Historical Society	43,000	Camp Artaban Society	2,444	Canadian Ski Association	232,758
Britannia Community Centre Out Of School Care	43,567	Camp Fircom	7,440	Canadian Society For Information Children	10,000
Britannia Lodge Ltd.	387,979	Camp Pultach	23,665	Canadian Water Ski Association	10,050
Britannia Nursery School	9,607	Campbell River & District Adult Care Society	50,315	Canadian Western Agribition	2,500
Broader Horizons Adult Day Care	95,226	Campbell River & District Chamber Of Commerce	7,850	Canadian Wheelchair Sports Association	86,273
Broadfoot Family Daycare	2,481	Campbell River & District General Hospital Society	7,223,363	Canadian Youth Hostels Association	19,530
Broadmoor Baptist Church	3,744	Campbell River & District General Hospital	273,716	Canal Flats Civic Centre	20,000
Broadmoor Day Care Centre	11,079	Campbell River Child Care Centre	34,524	Canim Lake Band Education Authority	2,800
Broadview Home	46,096	Campbell River Community Arts Council	5,330	Canim Lake Indian Band	6,000
Broadway Driving School Ltd.	2,087	Campbell River District Association For The Mentally Retarded	63,504	Canim Lake Rodeo Club	4,000
Broadway Group Day Care Centre	16,057	Campbell River District Museum & Archive Society	20,500	Canoe Creek Co-Operative Association	32,190
Broadway Pentecostal Care Association	1,385,897	Campbell River Home Support Services	248,298	Canoe Creek Indian Band	4,381
Broadway Pharmacy Ltd.	197,237	Campbell River Lodge Ltd.	17,958	Canoe Sport B.C.	73,400
Broadway West Daycare	17,554	Campbell River Optical Ltd.	2,760	Canpharm Drugs	30,779
Broadway West Out Of School Care	20,452	Campbell River School District 72	17,387,268	Canyon City Band Council	55,430
Brook Manor Rest Home	344,667	Campbell, O.	5,815	Canyon City Village Council	24,000
Brooks Pharmacy Ltd.	4,991	Campion Marine Inc.	9,632	Capa Lodge	115,884
Brookside Farms Ltd.	43,066	Campus Co-Op No 2 Day Care Centre	11,785	Capilano College	13,329,875
Brousson, M.	2,050	Campus Co-Op Nursery Unit One	6,033	Capilano College Daycare	26,696
Browdale Care Society	2,824	Campus Nursery	9,025	Capilano Daycare Centre	8,817
Browns Drug Store	78,202	Campus Nursery Co-Op Unit Two	3,824	Capilano Motel	2,768
Buchanan Memorial Sunset Lodge	236,648	Can-Com Electronics Ltd.	4,125	Capilano Review	2,000
Buckshons Pharmacy Ltd.	312,091	Canada Drug Mart	222,793	Capital Iron & Metals Ltd.	2,067
Budget Travel Ltd.	2,092	Canada Goose Day Care	20,649	Capital Market-81	2,229
Buena Vista Rest Home	101,701	Canada Mortgage & Housing Corp.	679,146	Capital Mental Health Association	460,388
Bugge, C. L.	3,900	Canada Opera Piccola	67,500	Capital Mental Health Association-Pathways Day Care	34,755
Buhler, E.	13,150	Canada Safeway Ltd.	877,176	Capital Region Association For The Mentally Handicapped	235,885
Bulkley Lodge	708,947	Canada Way Care Centre	1,306,144	Capital Region Economic Development Commission	26,581
Bulkley Valley Community Arts Council	3,470	Canada West Ski Area Association	2,205	Capital Region Safety Council	86,025
Bulkley Valley District Hospital Society	2,997,200	Canadian Amateur Diving Association	30,251	Capital Regional District	6,890,402
Bulkley-Nechako Regional Hospital District	45,514	Canadian Amateur Figure Skating Association	14,195	Capital Regional Hospital District	324,817
Bumble Bee Centre	32,723	Canadian Amateur Netball Association	3,756	Capitol Hill Daycare Centre	46,994
Burgoyne, D. L.	4,227	Canadian Amateur Swimming Association	158,313	Capitol Hill Out Of School Care Centre	6,492
Burke Mountain Pharmacy	10,464	Canadian Amateur Synchronized Swimming Association	13,879	Capitol Hill Personal Care Home Ltd.	41,911
Burketts Pharmacy	90,474	Canadian Association For The Prevention Of Crime	12,780	Capitol Hill Special Residential Care	18,640
Burnaby Art Gallery	48,750	Canadian Association Of Provincial Court Judges	3,500	Cariboo Cerebral Palsy Association	45,281
Burnaby Arts Council	17,780	Canadian Blind Sports Association	47,623	Cariboo Child Care Society	45,442
Burnaby Association For The Mentally Handicapped	168,108	Canadian Broadcasting Corp.	9,000	Cariboo College	13,869,178
Burnaby Chamber Of Commerce	6,240	Canadian Bureau For International Education	4,440	Cariboo Friendship Society, The	25,000
Burnaby Emergency Shelter For Women	98,033	Canadian Cancer Society	503,870	Cariboo Indian Education Centre Day Care	2,314
Burnaby General Hospital	52,214	Canadian Cancer Association	4,425	Cariboo Indian Friendship Centre	176,316
Burnaby Hospital Society	31,905,240	Canadian Comprehensive Auditing Foundation	5,000	Cariboo Lodge	7,013
Burnaby Lakers Lacrosse Club	46,876	Canadian Council Of Christians & Jews	4,050	Cariboo Memorial Hospital	4,326
Burnaby Meals-On-Wheels	10,640	Canadian Council Of Resource & Environment Ministers	25,129	Cariboo Memorial Hospital Society	5,235,693
Burnaby North Prescriptions	106,615	Canadian Custom Stitches Ltd.	18,000	Cariboo Park Home Society	893,294
Burnaby Optical Ltd.	7,667	Canadian Cystic Fibrosis Foundation	14,826	Cariboo Regional Hospital District	52,697
Burnaby Public Library	28,000	Canadian Diabetes Association	36,061	Cariboo Sheet Metal	9,000
Burnaby Rest Home	139,843	Canadian Dolphin Swim Club	14,491	Cariboo Tourist Association	57,570
Burnaby School District 41	39,556,725	Canadian Executive Service Overseas	33,693	Cariboo Tribal Council	5,000
Burnaby 1984 Summer Games Society	70,000	Canadian Figure Skating Association	69,670	Cariboo Union Board Of Health	2,669
Burns Home	7,435	B. C.	10,000	Cariboo West Stages Ltd.	15,872
Burns Lake & District Arts Council	2,390	Canadian Filmmakers Distribution Centre	11,700	Cariboo-Chilcotin School District 27	26,290,765
Burns Lake & District Chamber Of Commerce	2,875	Canadian Fishing Co Ltd.	21,488	Cariboo-Thompson Nicola Library System	814,962
Burns Lake & District Hospital Society	2,206,536	Canadian Foresters (B.C.) Provincial Assembly	4,440	Carls Drugs Ltd.	86,023
Burns Lake Day Care Centre Society	3,039	Canadian Forestry Association	5,130	Carlsbad Private Hospital	854,544
Burns Lake Homemaker Society	82,768	Canadian Forestry Association Of B.C.	4,500	Carlson, G.	2,948
Burns Lake Native Development Corp.	220,500	Canadian Foundation For Study Of Infant Deaths	4,412	Carlton Lodge Ltd.	838,780
Burns Lake Public Library Association	5,081	Canadian Fruit Wholesalers Association	2,000	Carlton Private Hospital	1,142,293
Burns Lake School District 55	6,198,728	Canadian Gas Association	8,500	Carman Community School Daycare	17,614
Burns Lake TV Rebroadcasting Society	75,000	Canadian Hemophilia Society	32,178	Carousel Theatre	43,000
Burquitlam Child Care Centre Ltd.	60,885	Canadian Ladies Golf Association	6,050	Carpenter-Luther Joint Advisory & Apprenticeship Committee	20,000
Burquitlam Lions Care Centre	1,033,422	Canadian Lutheran World Relief	30,000	Carpentry Apprenticeship Joint Board Of B.C.	151,132
Burquitlam Mortuary Ltd.	2,297	Canadian Mental Health Association	594,699	Carpet Bowling Association Of B.C.	2,700
Burnard Day Care	30,855	Canadian Modern Pentathlon Association	5,600	Carr, F.O.	5,302
Burnard Pharmacy Ltd.	237,863	Canadian Music Centre	29,500	Carsons Midnite Drugs	115,462
Burnard Yarrow Corp.	229,711	Canadian National Institute For The Blind	171,434	Carsons Stock Farm (1980) Ltd.	6,150
Busby Bee Day Works Inc.	4,878	Canadian Organization For Development Through Education	3,600	Cartelier Allergy Labs	3,644
Buttons & Bows Day Care Centre	57,919	Canadian Pacific Airlines Ltd.	16,366	Cartier House	726,058
Buurmeester, E.	23,180	Canadian Paraplegic Association	74,670	Cartwright Street Gallery	11,500
Buurmeester, W.	3,743	Canadian Port-A-Hop Ltd.	23,248	Cassiar Hospital Society, The	517,706
Buy Low Foods Ltd.	57,619	Canadian Red Cross Society	10,205,642	Cassiar Public Library Association	2,563
Bytass Holdings Ltd.	10,484	Canadian Reformed School Association	420,491	Cassiar Resources Ltd.	9,027
C.A.R.E.	10,000			Castlegar & District Chamber Of Commerce	6,040
C.A.T.V. Joint Training Committee	24,995			Castlegar & District Community Arts Council	3,395
C.I. Island Enterprises Ltd.	12,200			Castlegar & District Homemakers Services Association	259,160
C.K.N.W. Orphans Fund	9,800			Castlegar & District Hospital	113,512
C.K.W.X. Radio Ltd.	3,000			Castlegar & District Hospital Society	2,822,023
C.P. Lawn Bowling Club	2,000			Castlegar & District Public Library Association	10,944
C.T.F. Systems Inc.	12,062			Castlegar Savings Credit Union	15,000
C.U.S.O.	10,750			Castlegar School District 9	7,834,123
Cache Creek Recreation Commission	2,211			Catholic Charities Hostel	215,723
Caledonia Senior Secondary School	2,212				
Calgary Artificial Limb	3,977				
Cambie Hotel	3,861				
Cambie Private Hospital	464,628				
Cameo Rest Home	57,609				
Cameron Out Of School Care Centre	5,996				
Cameron Travel Ltd.	3,391				
Camille, P.	5,000				
Camosun College	17,660,899				
Camosun College Bookstore	15,262				

	\$		\$		\$
Catholic Public Schools Archdiocese Of Vancouver	6,803,643	Chan, Y W	2,040	Chinese Canadian Soccer Association	24,345
Catholic Public Schools Diocese Of Prince George	1,999,934	Chapel Of Memories Funeral Directors	4,629	Chinese Canadian Society	14,069
Catholic Public Schools Diocese Of Victoria	910,386	Chapman, E	7,604	Chinese Freemasons	4,000
Catholic Public Schools Of Kamloops	307,408	Chapman, R E	18,972	Chinese Social Development Society	50,000
Catholic Public Schools Of Nelson	906,077	Charlford House Society For Women	75,290	Chinese United Church Daycare Centre	14,858
Catholic Youth Activities Ltd	2,722	Charlie, M & J	5,000	Chippys Restaurant	4,199
Cave Building	6,154	Charlie Brown Daycare	21,069	Chishan Housing Society	259,228
Cavell Private Hospital, Edith	1,154,464	Charlie, M	5,000	Chisholm, S	20,165
Cawdell Community Association, Chuck	9,000	Charmley, D	2,000	Chow Optometrists	21,943
C-Coast Mig Ltd	30,000	Charmley, R	2,000	Chow, L C	2,150
Cedar Cottage Adult Day Care	143,012	Charters, L M	2,000	Chown Adult Day Care Centre	174,301
Cedar Cottage Dickens Neighbourhood Services	10,635	Chase & District Chamber Of Commerce	2,840	Christian Arab Community	3,224
Cedar Cottage Kindergarten Neighbourhood Services	5,979	Chase Optical Co	3,148	Christian School Association Of New Westminster	261,889
Cedar Cottage Neighbourhood House	5,248	Chatham Day Care Centre	22,714	Christian School Society Of Houston	75,968
Cedar Cottage Nursery Neighbourhood Services	3,734	Chatten, R E	5,799	Christian School Society Of Smithers & Telkwa	199,420
Cedar Cottage Second Neighbourhood Services	5,592	Chattin, A C & Shepherd, F E	6,069	Christina Burn-A-Box Ltd	12,177
Cedar Cottage Selkirk Neighbourhood Services	8,569	Cheam Indian Band	12,000	Christina Lake TV Society	20,000
Cedar Cottage Services To Seniors	434,785	Cheam Millwork Ltd	11,753	Christofore Colombo Lodge	17,000
Cedar Cottage Summer Neighbourhood Services	13,793	Chechuk, C	3,235	Christopher House	31,409
Cedar Crest Management Ltd	31,921	Chehalis Community School	2,500	Christopher Robin Daycare	2,439
Cedar Crest Management Ltd-Fircrest	50,487	Chemainus Downtown Revitalization Project	63,200	Chubb, P	7,623
Cedar Crest Management Ltd-The Cedars	144,653	Chemainus General Hospital	1,359,803	Chutter, P & B C Hydro	21,000
Cedar Crest Society For Handicapped Persons	14,366	Chemainus Indian Band	7,000	Cindys Daycare Centre	17,092
Cedar Day Care Centre	14,625	Chen, W H, Dr	2,315	Cineworks Independent Filmmakers Society	2,500
Cedar Grove Nursery School & Day Care	20,713	Chena Swim Club	7,962	Cinnabar Valley Farms	4,050
Cedar Lodge Society	8,200	Cheng, D, Dr	2,134	Circle Drugs	302,759
Cedarsheds Industries Inc	30,000	Chenoweth, R	2,950	Cirkak, K	7,328
Cedarview Lodge	1,895,327	Chernoff, D	3,137	City Centre Comfort Home	94,824
Centennial Day Care Centre	67,104	Cheslatta Indian Band	18,855	City Centre Motor Hotel	15,733
Centennial Motor Hotel	2,304	Chetwynd & District Hospital Society	1,185,260	City Hall Child Care Over Three	18,672
Centennial Park Lodge	273,131	Chetwynd & District Rod & Gun Club	2,400	City Hall Child Care Society	26,506
Central Care Home	1,871,161	Chetwynd Area Community Resources Society	4,600	City Hall Child Care Under Three	14,527
Central City Mission	1,413,727	Chetwynd Chamber Of Commerce	3,700	City Of Armstrong	410,636
Central Coast Regional Hospital District	28,823	Chetwynd Community Arts Council Society	2,500	City Of Castlegar	891,094
Central Coast School District 49	2,109,784	Chetwynd Public Library Association	12,226	City Of Courtenay	2,936,457
Central Drug Stores Ltd	823,937	Chetwynd Senior Citizens Housing Society	9,459	City Of Cranbrook	2,616,387
Central Fraser Valley Homemakers Service Society	1,258,259	Chetwynd Ski Club	12,522	City Of Dawson Creek	1,820,455
Central Fraser Valley Regional Hospital District	48,732	Chez Madeline Guest House	41,047	City Of Duncan	431,293
Central Interior Tribal Council	7,500	Chief & Pvs Association	17,616	City Of Enderby	248,047
Central Island Arts Alliance	17,500	Child Center, The	4,744	City Of Fernie	1,131,569
Central Kootenay Regional Hospital District	92,414	Child Day Care Program	9,359,807	City Of Fort St John	1,949,914
Central Okanagan Child Care Resources Society	8,730	Child Development Centre	9,256	City Of Grand Forks	256,512
Central Okanagan Daycare Society	108,700	Child Study Centre	4,990	City Of Greenwood	200,050
Central Okanagan Family & Community Care Society	2,077	Childrens Aid Society	4,347	City Of Kamloops	7,917,621
Central Okanagan Friendship Centre	8,232	Childrens Aid Society Kawartha Haliburton	7,703	City Of Kelowna	5,908,220
Central Okanagan Health Care Society	416,482	Childrens Aid Society Of Central Manitoba	17,532	City Of Kimberley	647,257
Central Okanagan Indian Friendship Society	52,256	Childrens Aid Society Of Hamilton-Wentworth	7,374	City Of Langley	1,392,249
Central Okanagan Regional Hospital District	36,704	Childrens Aid Society Of Metropolitan Toronto	35,699	City Of Merritt	463,423
Central Okanagan School District 23	36,169,066	Childrens Aid Society Of Ottawa	4,567	City Of Nanaimo	10,036,937
Central Okanagan Womens Emergency Shelter	78,967	Childrens Aid Society Of The County Of Bruce, The	3,446	City Of Nelson	742,530
Central Optical Ltd	6,443	Childrens Aid Society Of The District Of Thunder Bay	18,453	City Of New Westminster	3,373,544
Central Organization For Jewish Education	156,297	Childrens Aid Society Of The United Counties Of Stormont, Dundas & Glengarry	9,590	City Of North Vancouver	1,889,661
Central Park Lodge	1,560,134	Childrens Arts Umbrella Association	58,000	City Of Penticton	2,186,485
Central Park Manor	618,069	Childrens Challenge Inc	24,798	City Of Port Alberni	1,514,582
Central Park Pharmacy Ltd	96,288	Childrens Hospital	45,168,743	City Of Port Coquitlam	1,496,626
Central Pharmacy	330,784	Childrens House Daycare Centre	22,455	City Of Port Moody	1,103,641
Central Presbyterian Church Out Of School Care	28,262	Childrens Place	4,647	City Of Prince George	7,729,780
Central Saanich Senior Citizens Association	21,866	Childrens World Preschool & Day Care	41,707	City Of Prince Rupert	1,376,298
Central Vancouver Island Community Music School	4,000	Childs Place At St Johns, The	17,707	City Of Quesnel	825,546
Centre Culturel Colombien	2,500	Chilliwack & District Opportunity Workshop	65,580	City Of Revelstoke	988,031
Century Care Society	201,299	Chilliwack Area Council	2,200	City Of Rossland	704,398
Century Park Museum Association	30,000	Chilliwack Career Uniforms	2,702	City Of Trail	588,597
Cerebral Palsy Association Of Fort St John & District	59,868	Chilliwack Chamber Of Commerce	8,390	City Of Vancouver	32,675,158
Cetec Engineering Co Inc	15,000	Chilliwack Christian School Society	77,354	City Of Vernon	2,853,056
Cewe Ltd, Jack	17,635	Chilliwack Community Arts Council	8,320	City Of Victoria	4,582,936
Chamber Of Mines Of Eastern B C	4,000	Chilliwack Community Services Society	21,802	City Of White Rock	698,430
Chambre De Commerce Franco-Colombienne	5,000	Chilliwack Community Services Society	112,128	City Of Williams Lake	1,606,250
Champlain Heights Citizen Gingerbread House	19,413	Chilliwack Fish & Game Protection Association	2,800	City Stage Theatre Centre	44,640
Champlain Heights Citizen Society	9,063	Chilliwack General Hospital	524,115	Civic Prescription Pharmacy	224,741
Champlain Heights Out-Of-School Care	12,648	Chilliwack General Hospital Society	12,968,231	Clarence Hotel	3,909
Champlain Villa Daycare	39,192	Chilliwack Homemaker Service	2,046	Clarissa Guest Home	47,731
		Chilliwack Homemakers Service Society	891,827	Clark, S	2,000
		Chilliwack Intermediate Care Boarding Home	7,500	Classic Homemakers Service	2,148
		Chilliwack Intermediate Care Housing Society - Parkholm Lodge	108,234	Clayoquot Band Council	18,000
		Chilliwack Museum & Historical Society	13,500	Clayton Funeral Directors (1981) Ltd	8,318
		Chilliwack School District 33	19,711,284	Clear Vision Optics Inc	11,163
		Chilliwack Senior Veterans Society	54,173	Clearbrook Optical Ltd	5,560
		Chimo Personal Distress Intervention Service	30,448	Clements Family Daycare	6,062
				Cleveland Child Care Society	2,076
				Clifton Hotel	9,048
				Clinic Pharmacy Ltd	216,271
				Clinton & District Chamber Of Commerce	3,480
				Clovelly Terrace Hospital Ltd	603,210
				Cloverdale Heights Day Care Centre	15,108
				Clynch Prosthetic & Orthotic Laboratory Ltd	10,268
				Co-Operative Overseas Market Development Program	1,901,530
				Coast Ferries Ltd	36,250
				Coast Foundation Society (1974)	1,564,311
				Coast Mountain Designs Ltd	11,764
				Code Electric Products Ltd	7,813
				Code, G A	3,268
				Coldwater Band Council	5,421
				Coletti, G	3,700

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	\$		\$		\$
College Of Family Physicians Of Canada	179,000	Corning Drugs	272,145	Cunningham Funeral Chapel Ltd.	2,497
College Of New Caledonia	14,714,104	Corriveau, M.	85,607	Curran Fashion Foundations	4,838
College Of Pharmacists Of B.C.	6,400	Corriveau, R.	2,900	Cutbank Centennial Community Club	22,550
Collegio Del Mondo Unito Dell Adriatico	17,620	Cosmopolitan Club Of Victoria	23,985	Cutting, Y.	5,495
Collier, R.	2,000	Cosmopolitan Inn	2,802	Cypress Child Centre Ltd.	28,954
Collingwood Drug Store	301,537	Council Of Forest Industries Of B.C.	260,000	D & S Industries Ltd.	30,000
Collishaw, R. J. & J. A.	3,601	Council Of Ministers Education Canada	128,580	D & S Communication Systems Inc.	6,024
Colonial Rest Home	113,304	Council Of Parent Participation Pre-School Of B.C.	8,905	Dahl M & C	2,029
Columbia Funeral Service Ltd.	5,605	Country Cabs	2,736	Dalby's Pharmacy Ltd.	100,314
Columbia Hotel	9,254	Country Day Care	38,822	Dallas House Society	231,937
Columbia Valley Homemaker Service	108,447	Country Optical	17,086	Dandelion Daycare	11,793
Columbia View Lodge	1,342,034	Country Squire Retirement Villa	158,288	Dandylion Daycare Centre	24,887
Columbia View Lodge Adult Day Care	3,787	Courtenay & District Fish & Game Protection Association	8,011	Dania Home Society	643,912
Columbia-Shuswap Regional Hospital	34,903	Courtenay After School Daycare	2,689	Danielson, G.	3,053
Columbian Centre Society	181,100	Courtenay Drug Co. Ltd.	103,919	Dans Residence	33,666
Columbian House	38,956	Courtenay Little Theatre	10,000	Dawn Development Corp.	14,850
Combo Restaurant	29,447	Courtenay School District 71	17,896,086	Darimont, G.	2,074
Comcare Canada Ltd.	594,608	Courtenay Youth Music Centre	4,500	Dave Pharmacy	51,712
Comfort Rest Home	36,356	Courtenay Youth Music Society	47,000	Davenport Pharmacy Ltd.	161,782
Cominco Ltd.	3,881	Courtenay-Comox Chamber Of Commerce	8,187	David Thompson University Centre	7,200
Commissioner Teachers Pensions	104,792,440	Cowichan Band Council	30,225	Davis Office Equipment Ltd.	12,927
Commonwealth Parliamentary Association	2,400	Cowichan Community Centre	2,000	Davis Prescription Pharmacy Ltd.	404,246
Community Arts Council Alberni Valley	7,295	Cowichan District Hospital	395,918	Davis, M.	2,000
Community Arts Council Of Fort St James	2,070	Cowichan District Hospital Association, The	10,412,623	Dawson Co-Operative Union	12,743
Community Arts Council Of Fort St John	7,145	Cowichan Family Life Association	747,067	Dawson Creek & District Chamber Of Commerce	6,066
Community Arts Council Of Greater Victoria	25,240	Cowichan Lake District Community Activity & Resource Centre	5,233	Dawson Creek & District Hospital	90,585
Community Arts Council Of Kamloops	7,750	Cowichan Lodge	1,151,425	Dawson Creek & District Hospital Society	5,082,605
Community Arts Council Of Richmond	13,075	Cowichan Lodge Adult Day Care Centre	39,986	Dawson Creek Alcohol Service Program	197,070
Community Arts Council Of Tlaxianna	6,515	Cowichan Mothers Nursery	2,785	Dawson Creek Day Care Centre	14,167
Community Arts Council Of Vancouver	43,115	Cowichan Rape Assault Centre	21,644	Dawson Creek Daycare Society	14,038
Community Arts Council Of White Rock & District	7,320	Cowichan School District 65	17,471,591	Dawson Creek Homemakers Association	535,186
Community Auction Sales Association Ltd.	8,000	Cowichan Symphony Society	3,747	Dawson Creek Pharmacy (1944) Ltd.	53,839
Community Homemaker Service Association	4,090,529	Cowichan Valley Arts Council	6,280	Dawson Creek Public Library Association	37,397
Community Living Society	40,450	Cowichan Valley Regional Hospital	9,832	Dawson Creek Society For Retarded Children	52,920
Community Telidon Network Of The Pacific	6,400	Cowichan Valley Regional Hospital District	114,497	Day Care Small	2,090
Comox Lake Private Hospital	1,694,094	Cox Services Ltd. Brian D.	13,363	Days Funeral Service (1976) Ltd.	6,682
Comox Recreation Commission	7,121	Cox, J. R.	2,550	De Franc Funeral Home Ltd.	4,414
Comox Valley Child Development Association	91,595	Cozy Corner Nursery	2,284	De Nederlandse Middenstandsbank	2,685
Comox Valley Childrens Day Care Society	72,342	Craftsmen Association Of B.C.	48,800	Deadman Creek Rodeo Club	4,000
Comox Valley Christian Education Society	17,830	Craigdarroch Rest Home	45,184	Deas-Dawlish Day Care Centre	11,526
Comox Valley Community Arts Council	6,475	Craigdarroch Rest Home	75,397	Dease Lake Airport Society	615,000
Comox Valley Family Life Association	12,156	Cranbrook & District Arts Council	4,775	Debal Holdings Inc.	12,075
Comox Valley Homemakers Service Society	576,442	Cranbrook & District Hospital	32,361	Debbies Family Day Care	5,640
Comox Valley Music Society	48,750	Cranbrook & District Hospital Society	6,954,684	Decor Woodware Ltd.	30,000
Comox Valley Recovery Centre	106,902	Cranbrook Archives Museum & Landmark Foundation	4,000	Deer Lake Private Hospital	564,389
Comox-Strathcona Regional Hospital	123,972	Cranbrook Arjoena Judo Club	4,057	Deer Trail Development Ltd.	450,000
Comprehensive Human Service Development Corp.	8,443	Cranbrook Chamber Of Commerce	7,800	Dejarlais, M.	2,000
Coniston Lodge	3,043	Cranbrook Childrens Place	18,983	Delmer, P.	11,486
Connection Drug Rehabilitation Society	287,632	Cranbrook Golf & Country Club	76,538	Delta Association For The Handicapped	2,652
Construction Labourers Training Plan	7,000	Cranbrook Homemakers Service	497,336	Delta Centennial Hospital Society	7,457,718
Consumers Association Of Canada	22,975	Cranbrook Kinsmen Club	33,333	Delta Chamber Of Commerce	4,350
Contact Womens Group	3,000	Cranbrook Litho Press Ltd.	18,000	Delta Community Arts Council	11,315
Contemporary Art Gallery Society Of B.C.	10,000	Cranbrook Public Library Association	25,464	Delta Homemakers Service Society	312,721
Conyd, M.	2,550	Cranbrook Rest Home	25,206	Delta Hospital	28,212
Cooper, B. T. & McRann, J.	20,020	Cranbrook Royals Senior A Hockey Club	44,923	Delta Immigrant Services Society	2,000
Cooper Place	6,699	Cranbrook School District 2	13,400,121	Delta Museum & Archives Society	4,000
Cooper, A. E.	21,410	Crawford, D. A.	4,437	Delta Police Athletic Association	5,116
Coopers	42,506	Crawford, G.	2,382	Delta School District 37	44,982,750
Cope, M.	42,506	Creative Centre, The	9,062	Delta Sunshine Taxi (1972) Ltd.	2,914
Copracan Industries Ltd.	17,305	Crescent Lodge	67,009	Demarchi, L. W.	4,423
Coqualeetza Education Training Centre	10,000	Crestline Lodge Ltd.	34,368	Demmery, P. A.	29,864
Coquihalla Community Care Society	410,070	Crestline Daycare Centre	25,709	Denman Island Pre-School	4,009
Coquihalla House	13,160	Creston Chamber Of Commerce	4,825	Denman Optical	12,233
Coquitlam Chamber Of Commerce	6,800	Creston Minor Hockey Association	4,529	Denman Seniors & Museum Society	29,000
Coquitlam Day Care Centre	16,152	Creston Public Library Association	27,754	Denman, R. J.	4,471
Coquitlam Fine Arts Council	14,815	Creston Valley Beef Growers Association	15,000	Dennis, M.	5,164
Coquitlam Intermediate Care Centre	1,355,229	Creston Valley Homemakers Services	342,451	Dennis, M.	19,839
Coquitlam Public Library	97,086	Creston Valley Hospital	4,462	Denny Island Airport Society	524,000
Coquitlam Sabres Soccer Club	4,535	Creston Valley Hospital Association	2,698,117	Dental Care Plan Of B.C.	2,608,234
Coquitlam Satellites Womens Ice Hockey	7,131	Creston Valley Wildlife Management Authority	75,000	Dental Care Program	15,254,120
Coquitlam School District 43	52,483,556	Creston-Kaslo School District 86	8,659,036	Deutch Products Ltd.	15,000
Coquitlam Share Society	6,310	Crestview Pharmacy	390,310	Deseno, E.	7,393
Coquitlam Taxi (1977) Ltd.	7,293	Croal, Y.	13,321	Designer Stitch Art Ltd.	10,000
Coquitlam Womens Emergency Crisis Shelter	98,512	Crofton House School	433,415	Devaud Adult Day Care Centre, O.	40,983
Corbett, N. E., Dr.	8,170	Cross, D. G., Dr.	3,356	Devaud Residence, O.	1,089,773
Cordova Bay Soccer Club	23,000	Cross Reach Project Of Vancouver	123,587	Devonshire House Rest Home	45,842
Cordova House	644,145	Crossroads Treatment Centre Society	578,541	Dewdney-Alouette Regional Hospital	19,365
Coronair Recreation Association	3,066	Crown, I.	6,907	Dial-A-Dietitian	30,000
Cornell, S.	3,177	Cruz, E. V.	3,072	Diamond Drugs	168,045
		Cullen Detroit Diesel Allison Ltd.	27,735	Dickson Stojak Vander Molen	2,350
		Culus Lake United Church Camp	2,385	Disabled Skiers Association Of B.C.	4,730
		Cumberland Chamber Of Commerce	2,000	Disabled Veterans Association	118,147
		Cumberland Day Care	16,925	Disco Drugs	46,815
		Cumberland Diagnostic & Treatment Centre	160,016	Discount Eye To Eye Optical	2,331
		Cumberland Health Care Society	445,474	Discovery Foundation, The	3,050,000
		Cumberland Intermediate Care Unit	1,066,983	Discovery Parks Inc.	2,630,000
				Discovery Playhouse Pre-School	2,700
				Discovery School Society	26,154
				District Of Abbotsford	2,324,073
				District Of Burnaby	10,785,607
				District Of Campbell River	2,063,793
				District Of Central Saanich	1,654,905
				District Of Chewyand	525,043

	\$		\$		\$
District Of Chilliwack	3,488,777	Duncan-Cowichan Chamber Of Commerce	44,169	Evans, J.I.	76,082
District Of Coldstream	1,011,058	Duncan, J.	9,600	Everett Rest Home	60,474
District Of Coquitlam	3,278,499	Dundas, J.	7,874	Evergreen Adult Care Centre	359,269
District Of Delta	5,659,716	Dunridge Drugs	52,691	Evergreen Baptist Home	1,592,811
District Of Elkford	1,281,647	Dunrovin Park (1974) Society	530,339	Evergreen Pharmacy	105,352
District Of Esquimalt	748,931	Dunstan, M.	10,000	Evergreen Seniors	3,240
District Of Houston	273,378	Dupuis, J.	2,000	Ewing, V.	15,770
District Of Hudsons Hope	271,470	Duraglass Products	20,280	Excalibur Merchandising Ltd.	23,000
District Of Invermere	956,218	Durand Manor	4,475	Exeter Building Components Ltd.	9,040
District Of Kent	362,182	Durrand Special Care Society, Henry M	387,341	Expo 86	28,250,000
District Of Kitimat	653,930	Durrs Green Acres	18,290	Extencare Ltd.	9,009
District Of Langley	4,119,409	Dycks Pharmacists	908,424	Extencare Mount Paul	1,434,951
District Of Logan Lake	536,729	Dyck, R.	16,089	Extra Foods	31,281
District Of Mackenzie	404,999	Dynapro Systems Inc.	15,000	Eye Opener Opticians, The	2,241
District Of Maple Ridge	4,089,883	E-Z-E Travel Ltd.	3,657	Eyecraft Optical	2,282
District Of Matsqui	6,070,108	E/S 4/6 Rodeo Club	4,000	Eyes Multi Media Productions Inc., The	30,000
District Of Mission	2,566,226	Eagle Ridge Hospital & Health Care Centre Society	936,112	Evolsons Pharmacy Ltd.	112,548
District Of Mission Arts Council	2,850	Eagle Rock Ranch Ltd.	6,005	Fab-Rite Service Ltd.	17,911
District Of New Hazelton	175,266	Eagle Valley I D A Pharmacy Ltd.	82,168	Factory Optical	2,219
District Of North Cowichan	1,815,647	Eagleridge Daycare	13,951	Fadam Flashings Inc.	29,700
District Of North Saanich	740,681	Early Years Learning Center	3,047	Fair Haven United Church Home Burnaby	252,519
District Of North Vancouver	3,094,567	Early Years Learning Center	3,047	Fair Haven United Church Home, The	445,761
District Of Oak Bay	1,438,637	East Chilliwack Agricultural Co-Op	15,480	Fairfield Early Childhood Centre	30,570
District Of Peachland	359,705	East Kootenay Community College	5,457,243	Fairfield Homemakers Service Society	375,381
District Of Pitt Meadows	2,397,956	East Kootenay Consumer Society	5,359	Fairfield Optical Ltd.	4,445
District Of Port Hardy	873,241	East Kootenay Mental Health Society	4,589	Fairfield Pharmacy (1975) Ltd.	277,744
District Of Powell River	824,208	East Kootenay Mine & Industrial Safety Association	5,000	Fairmont Allergy Labs	3,680
District Of Richmond	8,345,102	East Kootenay Regional Hospital District	162,820	Fairway Holdings Ltd.	7,338
District Of Saanich	6,121,793	East Kootenay Society For The Hearing Impaired	15,685	Fairway Pharmacy	57,456
District Of Salmon Arm	1,811,046	East Kootenay Union Board Of Health	201,042	Fairweather Inc.	2,992
District Of Spallumcheen	237,362	Easter Seals Telethon	10,000	Faith Church Nursery School	13,570
District Of Sparwood	1,016,803	Eastson, M.	2,039	Falkon Fibreglassing Ltd.	3,600
District Of Squamish	1,040,626	Eastside Grocery	5,072	Falkins McIntosh Inc.	449,913
District Of Stewart	241,817	Eaton Co Ltd, The T	49,800	Falkland & District Community Association	12,401
District Of Summerland	445,178	Eatons Pharmacy Ltd.	210,483	False Creek After School Day Care Program	13,057
District Of Surrey	15,899,156	Ebata, E. A.	7,478	False Creek Child Care	19,563
District Of Terrace	692,590	Echo Players	5,500	False Creek Residence	447,636
District Of Tumbler Ridge	336,970	Echo-Mart	2,083	Falta Consulting Service	4,423
District Of Vanderhoof	877,460	Economic Development Association Of B.C.	19,000	Family & Childrens Services Of London & Middlesex	10,573
District Of West Vancouver	3,067,763	Economic Development Commission	3,795	Family & Childrens Services Of The Niagara Region	9,728
District Of Whistler	1,051,537	Ecosummer Canada Expeditions Ltd.	10,000	Family & Childrens Services Of The Durham Region	4,304
District 69 Association For The Disabled	36,036	Eden Rest Home	758,280	Family Drug Mart	3,188
District 69 Community Arts Council	5,675	Edenridge Day Care Centre	23,693	Family Drugs	47,435
District 69 Society Of Organized Services	3,466	Edgewater Improvement District	3,385	Family Medicine Research Institute	7,000
Docs Cartage & Storage Co Ltd	4,456	Educational Research Institute Of B.C.	200,180	Fancourt-Michell, M.D.	6,123
Dogwood Lodge	3,067,863	Edwards, S.	7,990	Farcnik, D.	4,087
Dogwood Lodge (Burnaby)	356,061	Elders & Deacons Of The Church Of Christ, The	15,117	Farleigh Lake Water Users Community	2,313
Dogwood Lodge (Vancouver)	352,063	Elouko, S.	4,800	Farm Business Challenge (1984)	5,000
Dogwood Software Inc.	29,117	Elizabeth Rest Home	35,509	Farmers Institute Community Hall	16,500
Doh Day De Claa Indian Friendship Centre	31,089	Elizabeths Bra Fashions & Mastectomy	10,476	Farmers Institutes	185,380
Doig River Indian Band	12,000	Elkford & District Diagnostic & Treatment Centre Society	254,328	Farwest Travel Inc.	4,991
Dorcen, C.	3,219	Elkford Day Care Centre	10,000	Fashion Foundations	35,702
Dolan Travel	2,418	Elkford Public Library Association	7,902	Federation Of B.C. Naturalists	6,251
Dollarton Drug Mart	51,352	Elkins, B.	6,000	Federation Of B.C. Writers	2,250
Dominion Hotel	8,095	Elkins, J.	6,000	Federation Of Mountain Clubs Of B.C.	10,000
Donaldsons Drug Ltd.	79,426	Elkins, L.	8,000	Fellburn Hospital	8,108
Donex Pharmacy & Department Store	69,967	Elks Aldergrove Lodge	14,546	Fenton, V.	2,000
Dorman, P.	3,971	Elks Association	318,099	Ferguson Funeral Home Ltd.	2,917
Dorothea Walker Elementary School	2,751	Elks Victoria Lodge	14,764	Fernie & District Arts Council	4,890
Double G Rodeo Club	10,610	Elliott, B.	2,000	Fernie & District Chamber Of Commerce	4,000
Douglas & McIntyre Educational Ltd.	17,079	Elliott, B.	4,000	Fernie & District Homemakers Service Society	359,013
Douglas & McIntyre Ltd.	36,150	Elmer Engineering Ltd.	2,182	Fernie District Hospital	31,817
Douglas College	13,196,237	Elmes Boarding Home	4,016	Fernie District Hospital Society	2,674,636
Douglas College Early Childhood Education Society	10,220	Elmies Travel Agency Ltd.	2,346	Fernie Golf & Country Club	87,500
Douglas House	5,041	Emberline Industries Ltd.	16,165	Fernie I D A Drugs	2,068
Douglas Park Community Association	7,040	Emergency Assistance	190,307	Fernie Public Library Association	10,582
Douglas Pharmacy	65,455	Emerson Optical	12,566	Fernie School District 1	14,146,055
Douglas Symes & Brissenden In Trust	38,700	Emily Carr College Of Art & Design	4,848,397	Fernie Snow Valley Ski Ltd.	245,202
Dowdie, F.E.	5,569	Emmanuel Place	104,510	Fernie Womens Resource Centre	5,272
Dowe, F.L. Dr.	3,420	Emmas W.C.A.	39,186	Fernwood Community Centre	37,842
Dowells Moving & Storage Ltd.	2,865	Emorys Ltd.	2,862	Fernwood Day Care Centre	8,923
Downing, E.R.	3,900	Empir Prov. Mine Rescue Competition	20,000	Fernwood Home Support Service	428,464
Downs Enterprises	325,396	Enderby & District Chamber Of Commerce	2,820	Fernwood Medical Clinic	31,504
Downtown Community Clinic Pharmacy	42,630	Enderby & District Homemakers Society	203,175	Ferraros Ltd.	3,705
Downtown Eastside Residence Association	16,115	Enderby & District Memorial Hospital	58,185	Festival Concert Society	183,500
Downtown Seniors Project Society	3,360	Enderby Evangelical Chapel	16,872	Festival Of Forestry	7,500
Druet, L.	3,161	Enderby Television Syndicate	6,100	Fields Stores Ltd.	57,860
Drug & Alcohol Rehabilitation Society	497,095	Eng Prescriptions Ltd., Peter	156,935	Fifth Ave Pharmacy Ltd.	113,793
Drug Centre, The	97,301	Eng, S.	8,499	Fifty West Holdings Ltd.	5,010
Drummond Management Ltd.	25,101	English Manor	142,437	Filioli, E.J.	4,983
Ducks Daycare Centre	3,112	Enid Guest Home	25,157	Financial Collection Agencies	7,305
Duhammel Family Daycare	3,224	Enila Rest Home	8,754	Finlandia Consultant Pharmacy	346,807
Duke Of Edinburgh Awards	37,000	Erwin Family Daycare	5,156	Finnegan, W.T. Dr.	4,348
Duke Residence	132,474	Esler Community Association	3,383	Finning Tractor & Equipment Co Ltd.	142,164
Dunbar Queen Elizabeth After School Care Society	3,131	Esquimalt Senior Mens Curling Club	10,142	Finnish Canadian Rest Home	491,199
Duncan & District Association For The Mentally Retarded	112,454	Estevan I D A Pharmacy	152,751	Finnish Manor	754,429
Duncan & District Association For The Mentally Handicapped	35,058	Eustache, F.	10,000	Fir Park Village	1,163,319
Duncan Christian School Association	156,878	Evangel Senior Citizens Society	7,016	Fir Park Village Adult Day Care	62,224
Duncan I D A Pharmacy	99,474	Evangelical Education Society	130,063	Firecrest Residence	16,485
Duncan Meals-On-Wheels	2,500			Fire Threat Manufacturing Ltd.	4,423
				Fireflex Manufacturing Ltd.	25,350

SCHEDULE OF PAYMENTS

F 191

Firehall Theatre Society	6,500
Firestone Electric (1978)	15,000
First Memorial Services Ltd	11,547
Fischers Drug Store	38,096
Fish Lake Alcohol & Drug Treatment Centre Society	15,920
Fisher, H	3,160
Fishers Allied Drugs	137,869
Fitz, H & L	37,612
Five H Sales Ltd	3,000
Fleming Rest Home	233,393
Fletcher, J	2,000
Flood-Laidlaw-Silver Creek Ratepayers Association	7,118
Focus Optical	4,768
Football B C	192,606
Forensic Psychiatric Services Account	62,409
Forest Lawn Memorial Service Ltd	4,735
Forest Research Council Of B C	55,798
Forintek Canada Corp	1,450,000
Forster, J M, Dr	4,021
Forsythe, T A	2,400
Fort Alcohol & Drug Society	54,540
Fort Fraser Livestock Association	89,000
Fort George Indian Band	50,000
Fort Langley Community Improvement Society	14,645
Fort Motor Hotel	46,958
Fort Nelson Chamber Of Commerce	3,700
Fort Nelson Day Care Society	6,324
Fort Nelson Drug Store (1971) Ltd	19,692
Fort Nelson Fins Swim Club	2,501
Fort Nelson Hospital Society	1,597,622
Fort Nelson Public Library Association	12,724
Fort Nelson School District 81	4,736,286
Fort Nelson-Liard Friendship Centre	4,116
Fort Nelson-Liard Native Friendship Society	36,348
Fort Pharmacy (1969) Ltd	75,713
Fort St James Elementary Secondary School	2,266
Fort St James Pharmacy Ltd	50,675
Fort St James Public Library Association	6,235
Fort St James Stages Ltd	2,175
Fort St John & District Hospital Society	5,026,872
Fort St John Chamber Of Commerce	6,790
Fort St John Co-Operative Association	2,234
Fort St John Co-Operative Association Pharmacy	33,669
Fort St John Community Learning Centre	2,977
Fort St John Friendship Society	2,280
Fort St John General Hospital	225,518
Fort St John Lions	2,283
Fort St John Public Library Association	22,225
Fort St John Ski Club	200,000
Fort St John (1984) Winter Games Society	205,000
Foster Home Program And Child-Care	21,713,001
Foster Shoe Corp Ltd	5,813
Fosters Specialty Optical Ltd	4,130
Foul Bay Lodge	117,250
Four All Seasons Retirement Lodge	192,056
Four Seasons Guest Lodge	128,281
Four Seasons Hotels Ltd	8,000
Foyer, M	199,346
Framar Lenses Ltd	9,771
Fransblow, P P, Dr	9,910
Fraser, B N & J L	20,500
Fraser Academy	45,943
Fraser Canyon Hospital Association	1,723,743
Fraser Canyon Television Association	8,913
Fraser Drugs	246,815
Fraser House Society	251,361
Fraser Lake & District Health Society	159,760
Fraser Lake & District Television Re-broadcasting Society	44,000
Fraser Lake Indian Band	5,000
Fraser Lake Public Library Association	4,475
Fraser Pharmacy	130,805
Fraser Valley Alcoholism Society	614,665
Fraser Valley Antique Farm Machinery Association	8,000
Fraser Valley Christian High School	7,878
Fraser Valley College	9,179,238
Fraser Valley Duck & Goose Ltd	34,764
Fraser Valley Regional Library	858,392
Fraser Valley Society For Children With Learning Disabilities	3,000
Fraser-Cheam Regional Hospital District	136,088
Fraser-Fort George Regional Hospital District	62,739
Fraser, L, Dr	8,728
Fraser, P D	3,250
Fraserview Intermediate Care Lodge Co Ltd	533,128
Fratern Order Of Eagles	18,018

Frazer, B	14,085
Freds Pharmacy Ltd	604,839
Free Methodist Church Daycare Centre	37,781
Freedman Shoes Ltd	5,369
Friendship House Hostel	126,709
Friendship House Nursery School	40,741
Frontier Circle Drugs	117,629
Frontiers Foundation	10,000
Frosch Studio Couture	6,915
Fruitvale Pharmacy Ltd	81,887
Fry Society Of B C, Elizabeth	235,128
Fuentesella, A	25,006
Fuller & Lloyd Associates	4,700
Fuller Family Care Home	5,683
Fulton Centre, Margaret	148,041
Fung, L	2,600
G & H Marketing Enterprises	8,021
G & T Optical Ltd	4,476
G M D Vending Co Ltd	2,892
G M Printing Ltd	8,250
Gabriola Island Community Hall Association	38,500
Gabriola Island Homemakers Services	80,936
Gabriola Nursery School	2,666
Gajan, E	9,278
Galloway Ellis Drugs (1965) Ltd	105,785
Ganden Dispensing Opticians	4,249
Gansner, J W	6,847
Gants Pharmacy	227,408
Garbutt, P L	4,965
Garden Chapel	4,227
Garden Hill Funeral Chapels	2,341
Garden Manor Intermediate Care Home (1980) Ltd	157,561
Garden Manor Rest Home	256,803
Garden Village Parent Participation School	2,340
Gardner, E	3,900
Gardom Lake Rest Home	58,116
Garfinkle, L	9,452
Garland Pharmacy	43,722
Garlane Pharmacy	564,839
Garlane Prescriptions	69,927
Garth Homer Centre For The Handicapped	200,050
Gastown Hotel	6,430
Gastown Lodge	10,829
Gately, The	13,342
Gateway House	2,336
Gateway House Society	6,403
Gaumont Residence	97,041
Gauthier, J	4,000
Gaynors Drugs	27,720
Gear, M G	9,194
Gedak, G K, Dr	8,120
Gee, T M G, Dr	3,134
Geneau, P	2,732
Generation II Orthotics Inc	7,902
George Centre For Children, Molly	7,195
George, B K	3,900
George, H M	20,000
Georgia Rooms	2,787
German Canadian Benevolent Society Home	1,464,792
Geronimo Canoe Club	3,000
Gerry, T D	5,191
Gervasio, L A	10,666
Gibbs, W D	2,617
Gibson, C	5,072
Gibsons & District Chamber Of Commerce	3,670
Gibsons Clinic Pharmacy	9,642
Gibsons Public Library Association	7,005
Gilbert, C	21,452
Gilmore Community Out Of School Daycare	2,729
Gingerbread House Daycare	10,299
Gingerbread Playschool	27,380
Ginter, S	9,770
Girl Guides Of Canada B C Council	22,260
Giske, M	2,000
Gitksan Band Council	60,000
Gitksan Carrier Tribal Council	22,000
Glacier Optical Ltd	5,059
Glacier View Lodge	1,269,061
Glacier View Lodge Adult Day Care	45,452
Glad Residence	6,907
Glad Tidings Missionary Society Inc	42,205
Glad Tidings Pentecostal Church	10,657
Glaziers Joint Trade Board	15,000
Glen Brae Private Hospital	415,986
Glen Hospital Ltd	1,317,927
Glen Properties Ltd	265,948
Glenayre Daycare Centre	20,243
Glenayre Learning Centre	220,240
Glendale Lodge Society	12,992,920
Glenhaven Memorial Chapel Ltd	55,833
Glenlyon Preparatory School Society	217,848

Glenrool Pine Ltd	22,500
Glenwarren Private Hospital	1,194,438
Glenwood Rest Home	76,983
Gliege, M	2,235
Go-Raku Activity Centre	3,929
Gold River Health Clinic	5,100
Gold River Health Clinic Society	141,503
Gold River Pharmacy Ltd	2,739
Golden & District Arts Council	2,960
Golden & District Chamber Of Commerce	3,700
Golden & District General Hospital	59,323
Golden & District General Hospital Society	1,529,683
Golden & District Homemakers Society	202,454
Golden & District Lions Club	22,430
Golden Child Care Society	6,402
Golden District Golf & Country Club	200,000
Golden Drugmart Ltd	81,343
Golden Ears Flying Club	4,416
Golden Ears Retirement Centre, The	324,501
Golden Light Horse Club	5,000
Golden Optical	4,620
Golden School District 18	4,692,319
Golden Years Guest Home	55,847
Golds Bar-B-Q Ltd	2,017
Golonko, J	6,117
Gong Pharmacy Ltd	49,703
Gonzales Pharmacy Ltd	763,516
Good Shepherd Boarding Home	45,143
Good Shepherd Daycare	20,801
Goods, G F	6,240
Goodwill Enterprises For The Handicapped	90,076
Goosey Gander Day Care	2,551
Goosey Gander Kindergarten	7,359
Gordon (1976) Ltd, Elizabeth	2,930
Gordon Head Preschool	2,914
Gordon House Ltd	62,118
Gorge Road Hospital	11,923,597
Gorvenko, E	4,278
Gould, J & K	15,000
Governing Counsel Of The Salvation Army - Canada West, The	15,000
Govett, J R	2,300
Grace Hospital, The Salvation Army	19,192,853
Grace Lutheran Day Care	19,336
Grade Twelve Scholarship Examinations & Administration	14,500
Graham Funeral Home Ltd	2,054
Graham, K	17,600
Gramineae Holdings Ltd	40,286
Grand Forks & District Chamber Of Commerce	5,840
Grand Forks & District Society For The Handicapped	71,714
Grand Forks Public Library Association	16,621
Grand Forks School District 12	4,100,885
Grand Street Lodge	141,557
Grand Union Holdings Ltd	2,220
Grand Vu Lodge Ltd	479,024
Grandview Care Home	181,989
Grandview Elementary School	2,030
Grandview Manor	264,632
Grandview Terrace Child Care	37,546
Grandview Towers	1,472,173
Granisle Health & Human Resources Centre	166,267
Granisle Public Library Association	4,229
Grant, D	2,500
Grantree Furniture Rental	2,087
Granville Day Care Centre	4,385
Granville Hotel	4,832
Granville Mall Optical Co Ltd	18,581
Granville Restaurant	5,403
Graphic Arts Training Institute Of B C	10,000
Grassy Plains Community Hall Association	25,400
Grayston, U	7,995
Great West Monuments Ltd	9,193
Greater Kamloops Chamber Of Commerce	7,000
Greater Nanaimo Chamber Of Commerce	8,522
Greater Vancouver Library Federation	1,529,292
Greater Vancouver Mental Health Service	5,856,424
Greater Vancouver Nursing Services Bureau Ltd	157,065
Greater Vancouver Regional Hospital District	286,871
Greater Vancouver Womens Soccer	19,541
Greater Vernon Board Of Museum & Art Gallery	10,000
Greater Victoria Adult Day Care Centre Society	142,860
Greater Victoria Chamber Of Commerce	7,014
Greater Victoria Foster Parent Association Regional Council	10,560

	\$		\$		\$
Greater Victoria Home Services Society	132,934	Harbour View Daycare	4,822	Hornby Island Home Support Society	45,962
Greater Victoria Inter-Municipal Committee	10,500	Hardy View Lodge	500,146	Hornby Island Ratepayers & Residents Association	12,975
Greater Victoria Little League	5,350	Hardy View Lodge Adult Daycare	8,579	Hornblow, B.	7,493
Greater Victoria Multi-Cultural Womens Association	7,600	Harrison, T.	4,000	Hornosty, L.	5,757
Greater Victoria Nursery School	26,243	Harmony Day Care Centre	8,855	Hornung, M. & Banyash, L.	30,942
Greater Victoria Nursery School Society	8,110	Haro Park Centre Society	2,310,426	Horse Council Of B.C.	47,335
Greater Victoria Public Library	378,475	Hart Drugmart	134,808	Horswell Holdings Ltd.	4,622
Greater Victoria School District 61	42,622,637	Hart Highland Winter Club	16,625	Hosmer Volunteer Fire Department	26,708
Greater Victoria Society For Alternative Communication	31,398	Hart House	46,551	Hospitals — Province Of B.C. — Recoverable	9,196,850
Green Gables Lodge	66,017	Hartfield Family Care Home	3,138	Hospitals — Out Of Province Of B.C.	16,241,856
Green Gables Rest Home Victoria	16,588	Hartfield, I.	2,844	Hospitality Industry Education Advisory Committee	60,000
Green Memorial Home, F.W. Dr.	556,691	Hartley Bay Band Council	7,000	Hotel Golden Crown	29,242
Green Pastures Retreat Inc.	13,807	Hart College Of Music	2,188	Hotel Regent	15,709
Green Thumb Theatre For Young People	35,750	Hason, R.	2,338	Hotfoot Boats Inc.	7,581
Green, H.	4,082	Hastings Foursquare Day Care Centre	30,364	House Of Vision	4,879
Greengable Productions Associations	3,500	Hastings Medical Centre Pharmacy (1981) Ltd.	160,340	Houston Day Care Center	3,137
Greenhaven Guest Home	292,952	Hastings Townsite Day Care	29,494	Houston Health Care Services Society	340,269
Greenidge Place	26,480	Hathaway, D.	4,717	Houston Homemaker Services	72,607
Greenidge, C.C.E.	6,217	Haven Guest Home	285,215	Houston Public Library Association	9,098
Greenidge, E.	49,829	Haven Hill Retirement Centre	928,282	Howard House	210,294
Greenville Recreation Management	19,250	Haven Place Guest Home	51,350	Howard Society Of B.C. John, The	323,651
Greenway Pharmacy	59,648	Hawes, V.P.	7,445	Howard Society Of Vancouver Island, John	21,118
Greenwood Board Of Trade	3,000	Hawthorne Lodge	1,805,516	Howarth Kindergarten, Lois	2,167
Greenwood Lodge	147,300	Haydnam, D.	14,516	Howe & Associates, E.	141,321
Greenwood Public Library Association	2,649	Hazelwood, J.V. & J.L.	3,368	Howe Sound Homemakers Society	86,535
Greenwoods	9,445	Hazelnut Lodge	186,364	Howe Sound Pharmacy	54,043
Gregoire, M.B.	7,899	Hazelnut Community Resource Society	86,851	Howe Sound School District 48	6,939,593
Gregorys Williams Lake Funeral Home Ltd.	6,352	Hazelnut District Public Library	3,280	Hubert, S.	11,383
Gresham Hotel	13,382	Hazelnut Home	92,798	Hubs Pharmacy Co. Ltd.	2,360
Greyhound Lines Of Canada Ltd.	301,964	Heads Pharmacy	75,114	Hudac B.C. Council	5,000
Griffin Family Daycare	2,347	Health & Human Resources Pharmacy	16,828	Hudson House	272,151
Grinder, P.	2,950	Health Care Services	1,227,337	Hudson Optical Ltd.	5,767
Gross Enterprises Ltd.	32,811	Health Labour Relations Association Of B.C.	99,529	Hudson Out Of School Care	17,149
Grundson, R.J.	4,455	Healthcare Pharmacy	97,528	Hudson, L.	2,000
Guide-Outfitters Association Of B.C.	20,000	Healip & Associates, A.H.	20,520	Hudsons Bay Co.	321,337
Guildford Allergy Labs	2,074	Heather House (1982) Ltd.	207,372	Hudsons Hope Health Care Society	98,302
Guildford Daycare	21,802	Heather Rest Home	125,890	Hudsons Hope Medical Clinic	5,956
Guildford Gardens Daycare	9,791	Heatherbelle Rest Home	80,123	Hudsons Hope Public Library Association	4,050
Guildford Pharmacy	104,071	Heinke, A.	5,041	Hunlin, L.	10,000
Gulf Canada Ltd.	4,239	Helems Grocery	17,360	Hunter, D.E.	18,237
Gulf Island Intermediate & Personal Care Society	602,364	Helmcken Memorial Hospital Society, Dr.	647,937	Hunter, G.J.	2,000
Gulf Islands Community Arts Council	2,775	Helmcken Memorial Hospital, Dr.	25,237	Hunters Grocery	3,014
Gulf Islands School District 64	3,118,540	Helping Hands Services Ltd.	96,413	Hyack Festival Of New Westminster	90,610
Gunde, N.	95,655	Henderson, J.V. & J.L.	2,428	Hycroft Guest Lodge	77,579
Gustafson, D.	7,393	Hendersons Funeral Homes Ltd.	7,139	Hydro Motel	2,625
Gyro Club Of Kitimat	21,428	Henny Penny After School Care	4,622	Hythe Family Drugs	3,609
H.E.L.P. Services	436,368	Henry, H.	10,000	H2O Wood Products Ltd.	14,500
H.S.G.W. Senior Citizens Outreach Society	759,629	Heritage Festival Society	39,215	I.C.G. Liquid Gas Ltd.	2,242
Ha-Ho-Payuk Society	50,422	Heritage Millwork	7,000	I.D.S. Management Ltd.	106,957
Haan, R. & E.	30,000	Heritage Village Museum	15,000	I.G.A. Foodliner	98,712
Hadwin, J.	2,965	Hermosa Home	109,687	I.O.D.E.	3,456
Hagens Travel Service Ltd.	5,299	Hesquiaht Band	6,000	I.O.F. 59 Orchard City Lodge	40,573
Haigee, D.	5,865	Hicks, R.N. Dr.	4,795	IBEW/CA Of B.C.	10,904
Harddressers Association Of B.C.	7,000	High Low Foods Ltd.	4,466	Icelandic Care Home Hofn Society	521,263
Hasila Institute Society	2,900	High Street Rest Home	44,612	Imach, B.	16,349
Halak Band Council	6,500	Highland Day Care	17,575	Imada, A.S.	8,533
Halcyon Community Home Society	449,573	Highland Lodge	298,231	Immaculate Conception Day Care Society	21,968
Hale Optical	46,125	Highland Meadows Daycare	14,871	Immigrant & Multicultural Services Society Of Prince George	7,554
Halfway River Band Council	44,720	Highlands Pre-School Centre	2,337	Immigrant Services Society Of B.C.	14,994
Halikowski, A.	4,746	Hill Villa Rest Home	54,741	Impact Audio Visual Ltd.	15,000
Hallis Lake Community Pasture Association	80,000	Hills Modular Homes	10,000	Imperial Optical Co. Ltd.	19,863
Haluschak, M.	7,220	Hillside Child Care Centre	32,007	Income Assistance & Handicapped Benefits	782,877,261
Halvorsen Boarding House Ltd.	287,660	Hillside House	17,733	Independent Living Housing Society Of Greater Victoria	42,636
Hamm, C.	16,268	Hilton Pharmacy	35,322	Independent Order Of Foresters	11,826
Hamm, E.	2,060	Hilton Villa	925,369	Independent Schools	16,182,965
Hammersmith Equities Ltd.	11,672	Hitech Manufacturing Ltd.	22,000	Indian Homemakers Association Of B.C.	2,500
Hammond Funeral Services Ltd.	3,145	Hixon & District Homemakers Society	40,744	Indiana University	2,188
Hampton Court	240,286	Ho Ho Allergy Lab	2,003	Infant Day Care Centre	8,640
Hampton Hotel	2,170	Hobbit Hill Childrens Centre	52,197	Inglewood Lodge	809,468
Hampton, D.	4,360	Hobbit Hole Nursery School	2,466	Inglewood Private Hospital	1,290,180
Hance, S.	4,500	Hockemeyer, J.	6,812	Ingram & Bell Medical	4,771
Hanceville Agricultural Co-Operative	12,000	Hodgson Orthotics Ltd.	316,225	Inman Out Of School Care Centre	10,022
Handicrafts For Homebound Handicapped	35,805	Hoffman, S.	12,196	Inn At Denman Place, The	7,500
Handlen, C.	13,110	Holbrook House	25,347	Innovative Aquaculture Products Ltd.	19,973
Hanets Daycare	2,415	Holly Acres Guest Lodge	43,251	Institute Of Intergovernmental Relations	5,000
Haney Intermediate Care Centre	703,340	Holly Community School	11,519	Institute Of Public Administration Of Canada	11,800
Haney Iron Works Ltd.	11,336	Hollyburn Lumber Co.	3,034	Inter Pares	6,590
Haney-Pitt Meadows Christian School Association	63,945	Hollyburn Pharmacy Ltd.	743,772	Inter-Action	5,000
Hang Gliding Association Of B.C.	5,000	Hollyburn Place	5,202	Intercultural Association Of Greater Victoria	24,810
Hansen Drilling, Don	9,510	Holstein Friesen Association Of Canada	6,180	Intergovernmental Committee On Urban & Regional Research	29,577
Hanson, H.	2,783	Holtom, P.	2,725	Interior Forest Labour Relations Association	20,001
Happy Acres Family Daycare	3,485	Holy Family Hospital	7,937,919	Interior Health Care Services Ltd.	341,566
Happy Day Preschool	4,167	Hornann Daycare, Lillian	4,889	Interior Indian Friendship Society	16,464
Happy Days Day Care Centre	3,516	Home Owner Grants	263,061,453	Interior Native Alcohol Abuse Society	480,249
Happy Haven Daycare	2,820	Home Care Service	6,640	Interior Stair & Railing Ltd.	13,500
Happy Hours Wee Care Society	6,925	Honestar Holdings Ltd.	2,889	Interlock	50,000
Happy Tot Child Care Centre	10,861	Honey Bee Holdings Ltd.	4,565		
Harasymow Rest Home	6,715	Honke, M.W. Dr.	2,634		
Harbour Light Miracle Valley	491,289	Hope Association For The Mentally Retarded	30,618		
Harbour Publishing Ltd.	11,000	Hope Bay Bible Camp	4,060		
		Hope Curling Club	25,000		
		Hope Drug Mart	12,330		
		Hope School District 32	4,938,320		
		Hornby Island Daycare	14,351		

SCHEDULE OF PAYMENTS

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	\$		\$		\$
International Brotherhood Of Electrical Workers	206,870	K A Adnee Dancers	5,468	Kiddie Korner Daycare	3,808
International Brotherhood Of Painters	3,500	K A M R	3,780	Kiddie Lane Day Care	42,196
International Wine & Food Society	3,750	K Mart Canada Ltd.	22,335	Kiddies Haven	3,378
Interphase Technologies Inc.	30,000	K Mart Pharmacy (B C) Ltd.	253,336	Kiddies Korner	33,621
Invermere & District Curling Society	58,850	Kaatz Day Care Centre	24,649	Kids First Day Care	3,009
Invermere Inn	35,000	Kadziolka, A R. Dr.	14,212	Kids Inn Day Care	25,444
Invermere Judo Club	3,400	Kaizen Childrens Adventure Centre	19,199	Kids Place Early Childhood Centre	27,710
Invermere Public Library Association	5,431	Kakawis Family Development Centre	260,174	Kimberley & District Homemakers Service	212,574
Irving House Historic Centre	12,000	Kaleidoscope Theatre Productions	31,978	Kimberley & District Hospital Society	2,410,978
Irwin, D E	8,891	Kamloops Cariboo Regional Immigrants Society	4,560	Kimberley Arts Council	2,020
Ishtar Transition House	119,085	Kamloops Child Development Centre	2,100	Kimberley Curling Club	35,213
Island Community Homemaker Society	1,071,078	Kamloops Christian Hostel	255,637	Kimberley Knights Junior Hockey Club	13,844
Island Montessori House Society	4,937	Kamloops Home Support Services Association — Desmond House	28,812	Kimberley Public Library Association	11,686
Island Mountain School Of Arts	4,000	Kamloops Home Support Services Association	670,074	Kimberley School District 3	6,373,046
Island Queen Canoe Club	3,400	Kamloops International Baseball Tournament	37,656	Kimberley Special Care Home Society	876,991
Islander Hall Society	25,244	Kamloops Judo Society	15,888	Kincolith River Ferry	8,000
Isotech Integrated Software Technology Inc.	11,820	Kamloops Meals-On-Wheels Society	2,500	Kindale Enterprises	6,952
Ivanhoe Hotel	3,589	Kamloops Minor Hockey Association	21,848	KinderCare	22,140
J & L Meats Co Ltd.	49,848	Kamloops Museum Association	26,250	King Edward Hotel	11,968
J & P Gourmet House Ltd.	14,295	Kamloops Optical (1973) Ltd.	2,820	King Edward Motor Hotel	2,639
J & R Family Day Care	3,632	Kamloops Parks Recreation & Cultural	4,705	King George Highway Hotel	6,653
J B Sheet Metal Ltd.	3,535	Kamloops Public Art Gallery	12,000	King George Medic Pharmacy	84,474
Jack & Jill Early Childhood Centre	11,640	Kamloops School District 24	49,818,129	King, L.	7,393
Jack & Jill Nursery School	2,432	Kamloops Society For Alcohol & Drug Service — Counselling Service	124,478	Kingfisher Enterprises Ltd.	14,767
Jack Horner Child Activity Centre	35,065	Kamloops Society For Alcohol & Drug Service — Detox Program	381,722	Kinghaven Halfway House	167,468
Jack, F.	18,871	Kamloops Society For The Mentally Handicapped	22,688	Kingsway Christian Childrens Centre	37,517
Jack, T.	6,907	Kamloops Society For The Retarded	194,894	Kingsway Manor	266,676
Jackman Manor	1,106,889	Kamloops Symphony Society	3,000	Kingsway Marine Corp.	30,000
Jackson, E.	8,608	Kamloops Y Womens Hostel	86,797	Kingsway Medic Pharmacy	215,752
Jackson, R.	5,387	Kan Pharmacy Ltd.	98,795	Kinja Garden Japanese Restaurant	2,753
Jackson, R S, Dr.	6,070	Kaslo & District Arena Association	15,000	Kinsmen Child Development Centre	4,716
Jackson, V M.	214,749	Kaslo & District Home Support Service Society	120,618	Kinsmen Club Of Gold River	7,575
Jackson, W E.	2,625	Kaslo & District Senior Citizens Shelter Societies	77,162	Kinsmen Club Of McKenzie	9,860
Jacobs Ladder Child Care Center	3,928	Kaslo Day Care Society	5,339	Kinsmen Club Of Nakusp	4,870
Jacobson, S H, Dr.	3,685	Kaslo Drugs (1980) Ltd.	84,197	Kinsmen Club Of Port Coquitlam	22,888
Jamar Optical Ltd.	3,943	Kaslo Public Library Association	5,746	Kinsmen Club Of Prince George	38,370
Jambrosia Mfg Ltd, Emmas	15,000	Katalin Rest Home	100,653	Kinsmen Club Of Quesnel	4,603
James Bay Community Health Clinic	184,488	Kaufmann Optical Inc.	2,099	Kinsmen Club Of Sparrow	35,833
James Bay Community Homemakers Service	337,096	Keats Camps	3,130	Kinsmen Club Of Squamish	12,621
James Bay Community School Daycare	34,268	Keignaw Indian Friendship Centre	14,917	Kinsmen Place Lodge	1,531,082
James Bay Community School Society	11,500	Keir & Son Surgical Ltd.	144,536	Kinsmen Rehabilitation Foundation Of B C	128,466
James Bay Lodge	2,501,471	Kelowna & District Arts Council	12,130	Kinsmen Retirement Centre	1,332,271
James Social Service Society, F T.	169,590	Kelowna & District Boys & Girls Club	55,068	Kinsmen Retirement Centre Adult Day Care	86,602
Jameson Dance Society, Karen	6,500	Kelowna & District Hospital Society	29,435,068	Kinsmen Winskill Senior Retirement Centre	37,873
Janas Day Care Centre (1980) Ltd.	33,531	Kelowna & District Safety Council	35,848	Kipp-Mallory Pharmacy	329,836
Janeway	176,819	Kelowna & District Society For The Mentally Retarded	132,091	Kiro Manor	646,504
Janzi, J.	7,137	Kelowna Art Gallery Association	7,500	Kirson, S R, Dr.	4,570
Janze, G.	2,000	Kelowna Campus Day Care Society	38,489	Kitimat Association For The Mentally Retarded	12,600
Japanese Community Volunteers Association	20,717	Kelowna Centennial Museum & National Exhibit Centre	19,000	Kitimat Centennial Museum Association	4,000
Jardine, D.	3,014	Kelowna Centennial Museum Association	19,000	Kitimat Cerebral Palsy Association	46,344
Jason Piper Imports Inc.	30,000	Kelowna Chamber Of Commerce	7,270	Kitimat Chamber Of Commerce	2,750
Jesper Crescent Day Care & Out Of School Care	32,778	Kelowna Cider Crush Co Ltd.	26,941	Kitimat Child Development Centre Association	23,173
Jeff, R M.	6,000	Kelowna Commercial Sign & Display Ltd.	11,680	Kitimat Community Arts Council	2,220
Jericho Hill School	2,980	Kelowna Custom Upholstery & Mfg Ltd	3,600	Kitimat Daycare Centre	4,096
Jessa Optical Shop	4,147	Kelowna General Hospital	1,162,942	Kitimat General Hospital	45,176
Jesses Moving Co.	8,090	Kelowna Gospel Mission	28,227	Kitimat General Hospital Society	4,301,731
Jewett, L & R	3,998	Kelowna Homemaker Service Society	1,272,388	Kitimat Homemaker Service	42,777
Jewett, L S.	2,959	Kelowna Museum Association	8,000	Kitimat Karate Club	2,812
Jewish Home For The Aged Of B C.	12,712	Kelowna Music Society	6,400	Kitimat Public Library Association	20,280
Johannesen International School Of Arts	114,621	Kelowna Society For Christian Education	83,595	Kitimat School District 80	9,514,558
Johnny, O.	6,000	Kelowna Southgate Pharmacy Ltd.	125,930	Kitimat Workshop Association	2,520
Johnson & Earle	5,731	Kelowna Water Ski Club	2,689	Kitimat-Stikine Regional Hospital District	120,668
Johnson, N T.	2,974	Kemano Public Library Association	3,273	Kitsilano Area Child Care Society	44,793
Johnston & Associates Ltd, F D.	18,000	Kemp, R J.	8,819	Kitsilano Day Care Centre	33,714
Joinery & Benchwork Joint Conference	2,285	Kendrick Optical	7,242	Kitsilano Inter-Neighbourhood Development Society	1,581,092
Joint Apprentice & Trade Improvement Committee of the Sheet Metal Industry	15,344	Kenna Pharmacy	68,866	Kitsumkalum Band Council	40,000
Joint Apprenticeship & Journeymen Retraining Committee	722,051	Kennedy, D B, Dr.	6,193	Kitsumkalum Mountain	18,100
Jokinen, S.	11,488	Kenn, D A.	2,000	Kitwanga Community Association	55,623
Jones Adult Day Care, D L.	103,470	Kentsington Hospital Ltd.	1,245,980	Kitwanga Valley Reading Centre	2,461
Jones Home, David Lloyd.	873,010	Kent Place Drugs	132,247	Kiwanis Care Homes Ltd.	976,895
Jones Specialized Residential Care	2,142	Keremeos Diagnostic & Treatment Centre	105,955	Kiwanis Club Of Oliver	2,910
Jones, A.	5,000	Keremeos Homemakers Services	108,823	Kiwanis Club Of Prince George	24,345
Jones, L.	2,824	Keremeos Pharmacy Ltd.	156,615	Kiwanis Club Of Sidney & Peninsula	5,795
Jones, R.	3,800	Keremeos School District 16	1,561,461	Kiwanis Club Of Summerland	10,129
Jones, W A.	3,775	Kermode Friendship Centre	16,857	Kiwanis Club Of Tsawwassen Ladner	4,177
Jonnas Family Daycare	2,500	Kerrisdale Equipment Ltd.	6,632	Kiwanis Club Of Whalley	8,592
Juan De Fuca Chamber Of Commerce	4,391	Kerrisdale Pharmacy	437,180	Kiwanis House Society	325,941
Juan De Fuca Coho Swimming Club Team	31,453	Kettle Friendship Society	69,494	Kiwanis Intermediate Care Society Of New Westminster	1,022,425
Juan De Fuca Hospital	17,464	Kettle River Pro-hice Ltd.	30,000	Kiwanis Ladies Auxillary	6,000
Juan De Fuca Hospital Society	13,166,652	Kettle Valley School District 13	2,490,442	Kiwanis Lodge	367,447
Jubilee Care Society	24,127	Kevin Lodge	180,195	Kiwanis Villa Society	488,227
Jubilee Home Society	1,105,819	Key Hotel	8,780	Kiwanis Village Adult Day Care Centre	3,314
Jubilee House	2,525	Khalisa Diwan Society	19,220	Kiwanis Village Care Home	427,662
Jubilee Prescriptions	229,974	Kiddie Kobler Shoes Ltd.	3,836	Kiwanis Village Lodge	1,507,254
Judo British Columbia	54,656			Kiwanis Neighbourhood Services	2,651
Juillard School Of Music	3,438			Klaassen, I.	6,103
Junior Achievement Of B C.	25,000			Klaus Sausage & Salmon House Inc.	2,100
Just, G A, Dr.	2,075			Klee Wyck Childrens Centre	22,963
Justice Institute Of B C.	2,129,272				
K & R Your Food Store	6,686				

	\$		\$		\$
Kline, M	10,000	Langley Association For The Handicapped	121,461	Lions Club Of Vavenby	10,586
Klippenstein, J	10,000	Langley Centennial Museum & National Exhibition Centre	22,000	Lions Gate Hospital	83,413
Klo I D A Pharmacy	36,091	Langley Chamber Of Commerce	12,470	Lions Gate Lodge	60,280
Knight St Planned Parenthood Clinic	2,892	Langley Christian School Society	136,568	Lions Recreation & Cultural Society	250,000
Knight, B	2,940	Langley Community Music School	19,664	Little Children Nursery School	2,130
Knights Of Columbus	75,793	Langley Community Services	3,569	Little Clarendon House Enterprises Ltd	64,694
Knights Of Columbus Fernie	3,984	Langley Family Services Association	8,390	Little Fawn Day Care	15,855
Knights Of Columbus Nanaimo	7,408	Langley Field Naturalists, The	4,700	Little Fawn Group Daycare	18,833
Knights Of Columbus Prince George	2,509	Langley Homemaker Service Society	499,320	Little Flower Day Care Society	13,037
Knights Of Columbus Sparwood	3,581	Langley Lions Senior Citizens Housing Society	353,589	Little Mountain Day Care Centre	45,899
Knights Pharmacy	229,094	Langley Memorial Hospital	14,980,347	Little Mountain Neighbourhood House	
Knittle, D	4,203	Langley School District 35	38,245,231	Child Development Centre	12,045
Knott, W	2,950	Langley Senior Citizens Resource Centre Society - Adult Care	83,095	Little Mountain Neighbourhood House Society	34,459
Knowledge Network Of The West	3,501,710	Langley Special Care Home Society	1,820,511	Little People Nursery School	16,111
Knowltons Drug Store	173,126	Lansdowne Daycare Centre	49,948	Little Peoples Daycare	5,201
Knox, M I	9,997	Lansdowne Grove Daycare	13,903	Little Rascals Daycare Ltd	52,145
Koeppen, C	33,980	Larche Foundation Of B C	46,046	Little Spot Restaurant	22,444
Kokanee Travel Ltd	8,956	Larche Greater Vancouver	6,300	Little Swiss Inn	7,303
Kokomo Nursery School	2,824	Large Memorial Hospital Of The United Church Of Canada, R W	794,836	Little Triumphs Pre-School	7,693
Komm, R W, Dr	4,311	Large Memorial Hospital, R W	9,619	Little, G	7,393
Konke, I	30,000	Laughton, J I	3,646	Lloyds World Travel Service Of Canada Ltd	34,883
Knop, G & J	5,000	Laurel Lodge	202,164	Lo-El Ladies Shop	2,415
Kootenay Boundary Regional Hospital District	16,666	Laurel Prescriptions	130,495	Lo, P, Dr	9,798
Kootenay Boundary Visitors Association	59,770	Laurel Street Bridge Tiny Tots Daycare Society	18,321	Lobel Orthopaedic Shoe Mfg	3,022
Kootenay Chamber Orchestra Association	3,000	Laurel Street Daycare	4,806	Local 97 Ironworkers Trade Improvement Committee	2,500
Kootenay Lake District Hospital	9,569	Laurier Court	172,513	Locks Prescription Pharmacy Ltd	420,368
Kootenay Lakes District Hospital & Health Services Society	6,501,359	Laviolette Boarding Home	5,309	Logan Lake Health Care Society	104,408
Kootenay Livestock Association	15,000	Lavoie, L	2,783	Logan Lake Pharmacy	10,362
Kootenay Society For Handicapped Children	127,936	Law Centre, The	6,500	Logan Lake Ranch & Country Club	23,174
Kootenay Society For The Handicapped Kopermik Lodge	116,573	Le Roy, M	17,082	Loma Residence Association	359,890
Korak & Hamms Pharmacy	85,804	Leahy Family Daycare	6,476	London Drugs	2,382,958
Korres Moving & Transfer	3,337	Learning Place, The	5,099	London Optical Ltd	52,899
Kost Klip Mfg Ltd	9,000	Learning Tree Daycare	40,083	London School Of Hairdressing	3,476
Kothlow, G & C	14,532	Ledrew, L	4,925	London Street Day Care Centre	12,753
Kozdrowski, C	7,393	Lee, A H J	23,000	Lone Prairie Livestock Association	19,984
Kozy Korners Family Day Care	3,924	Lees Pharmacy	68,208	Lone Star Hotel	6,190
Kripps Pharmacy	68,795	Leeshore Resorts (1978) Ltd	20,060	Lonely Loon Flyfishers Society	2,000
Kroils Surrey Pharmacy Ltd	183,933	Lefcoe Adult Training Centre, Lillian	7,682	Long Super Drugs	88,318
Ksan Association	15,000	Lefimil, M & A M	18,105	Lonsdale Creek Daycare	57,086
Ksan House Society	102,795	Lefluff Boarding Home	5,313	Lonsdale Out Of School Child Care Society	12,625
Kusmack, K & P	82,042	Lefluff Enterprises Ltd	8,268	Lonsdale Pharmacy	89,896
Kutenai Theatre Energy Society	9,000	Legal Aid Society Of B C	3,300,000	Lookout Emergency Aid Society	477,907
Kwa Wa Aineuk Indian Band	2,000	Legal Services Society Of B C	10,605,012	Lord Kitchener Out Of School	8,750
Kwakwaka'wakw Indian Band	25,000	Legislative Dining Room Account	85,000	Los Ninios Room	2,007
Kwakwaka'wakw Preschool	4,595	Legrand Associates	29,195	Lotus Hotel	3,619
Kwantlen College	16,425,657	Leigh Square Pharmacy	118,289	Lou-Dan Day Care	2,177
Kwantlen College Child Care Society	21,073	Leisure Lids Ltd	8,436	Loughheed Optical	10,477
Kwasnek, M M	7,361	Lester B Pearson College Of The Pacific	68,000	Louis Brier Hospital	1,612,526
Kwicksutaneuk Indian Band	9,910	Levesbridge Rehabilitation Home	3,369	Louis, J	2,000
Kyska, D	7,929	Levhage Day Care, I	6,628	Low Cost Optical	8,622
L & A Alpine Sausage Ltd	13,692	Lewis, J	2,004	Lowe, A A, Dr	2,366
La Federation Des Franco Colombiens	19,951	Libbys Dunderave Pharmacy	47,891	Lower Fraser Valley Cerebral Palsy Association	460,891
La Rosa De Matsqui	147,367	Liem & Co Inc, H L	30,000	Lower Fraser Valley Habilitation & Vocational Society For Retarded Persons	15,000
Laounty, I	86,291	Lifeline Society	229,333	Lower Mainland Society For Rehabilitation Residences	50,859
Labour College Of Canada	7,500	Lifescan Medical Products	4,637	Lower Mainland Society For Residences For The Physically Handicapped	6,766
Labro Levi-Alpine Lodge	84,394	Lifestream Natural Foods Ltd	3,728	Lower Mainland Wildlife Association	4,436
Labron Mobility Aids Ltd	7,450	Lilliput Daycare Society	11,575	Lower Mainland Wildlife Rescue	5,148
Lack, M, Dr	2,543	Lillooet Camelsfoot TV Association	6,740	Lower Nicola Community Association	3,260
Ladawn Enterprises Ltd	18,000	Lillooet District Hospital	52,479	Lower Nicola Indian Band	7,500
Ladner After-school Society	3,564	Lillooet District Hospital Society	1,417,562	Lower Similkameen Indian Band	12,400
Ladner Christian School Society	58,530	Lillooet Friendship Centre	21,464	Loyal Furniture Ltd	2,728
Ladner Daycare	8,696	Lillooet Funeral Home	2,448	LTC Pharmacy Service Ltd	53,330
Ladner Private Hospital Ltd	1,191,679	Lillooet Homemakers Service	62,027	Lubiks Restaurant	10,884
Lady Minto Gulf Islands Hospital	2,117,291	Lillooet I D A Pharmacy	32,807	Luciano Fabian Day Care	24,411
Lady Minto Homemaker Society	85,055	Lillooet Intercare Society	306,917	Lucienne, R	7,681
Ladysmith & District General Hospital	66,554	Lillooet Lake Rodeo	4,000	Lucky Dollar Food Stores	2,865
Ladysmith & District Hospital Association	1,766,821	Lillooet School District 29	3,228,310	Ludlow, B	5,145
Ladysmith Parks & Recreation Commission	200,000	Lillooet Trail Plunket Society	11,769	Lum, V J, Dr	8,309
Lake Babine Band	31,303	Lillos, N M	4,945	Lumby & District TV Association	20,000
Lake Babine Student Council	2,500	Lin Chin Foundation, Harry	134,564	Luther Court Society	854,869
Lake Cowichan School District 66	4,569,877	Lincoln Pharmacy	27,140	Lynn Daycare, Grace	18,291
Lake, R	6,750	Linda Vista Motel	2,306	Lynn Valley After School Day Care	4,386
Lakelse Computer Sales Ltd	6,325	Lindemann, C	2,095	Lynn Valley Lodge	546,831
Lakelse Pharmacy	9,922	Linden House	58,250	Lynnmoor Out Of School Care Society	201,144
Lakeside Clinical Pharmacy Ltd	576,426	Lingard Pharmacy Ltd	93,979	Lyon, M	2,918
Lakeview Church Daycare Cen	52,262	Linnish Rest Home	95,266	Lytton Drop-In Centre	4,000
Lakeview Hotel Ltd	27,936	Lions Bay Library	9,674	M & T Fabricators Ltd	5,430
Lakewood Funeral Home Ltd	11,269	Lions Club Of Abbotsford	26,667	M G Vision Care Inc	12,189
Lakewood Rest Home	44,714	Lions Club Of Comox Valley	4,321	M P M Engineering Ltd	15,000
Lalwitsian-McIlwilly Irrigation Project	226,500	Lions Club Of Courtenay	4,435	M S A Association For The Retarded	134,586
Lambert-K pp Pharmacy Ltd	93,234	Lions Club Of Fort St John	3,417	M S A Halfway House Society	201,144
Lambou, B	9,171	Lions Club Of Houston	6,270	M S A Manor Home	266,020
Lamont, H W, Dr	6,148	Lions Club Of Lake Windermere	3,935	Maburn Plastics Ltd	10,500
Langara Pharmacy Ltd	150,905	Lions Club Of Langley	7,328	MacAdam, D M, Dr	8,519
Langara Sea Products Ltd	12,707	Lions Club Of Lynn Valley	9,212	MacAndrew Lodge	432,969
Lange, G	26,168	Lions Club Of North Delta	31,667	MacCleave Day Care, Elsie	46,033
Langford Fire Protection District	4,777	Lions Club Of North Surrey	7,896	MacDonald Pharmacy	118,058
Langham Cultural Society	10,695	Lions Club Of Port Edward	14,192	MacDonald, W J In Trust	83,850
Langley Arts Council	8,270	Lions Club Of Quesnel	15,435	MacDonalds Prescription Ltd	973,186
		Lions Club Of Semiahmoo	19,807	Mack Farm	5,000
		Lions Club Of Valemount	3,005	Mack, E	8,250

SCHEDULE OF PAYMENTS

F 195

	\$		\$		\$
MacKays Prescriptions Ltd.	193,824	Marineview Personal Care Housing Society — Cloverley House	12,111	Medical Clinic, The	5,743
MacKenzie & District Hospital	862,126	Marineview Personal Care Housing Society — Marineview	46,848	Medical Personnel Pool	64,974
MacKenzie Community Arts Council	2,665	Marineview Personal Care Housing Society	67,693	Medical Pharmacy	208,480
MacKenzie Counselling Services	46,000	Mariposa Stores Ltd.	2,241	Medical Services Commission	642,519,805
MacKenzie Daycare Society	5,199	Maritime Museum Of B C	55,000	Medical Tower Drugs Ltd.	482,897
MacKenzie Drugs	98,153	Mark Memorial Services	2,219	Medigas Pacific Ltd.	4,462
MacKenzie Public Library	10,445	Market Square Administration	6,403	Medox Div Of Drake International Inc.	2,041,930
MacKenzie Travel Service	2,999	Marks Plaza Pharmacy	2,687	Meier Medical Supplies Ltd.	12,358
MacKenzie, G. I. & N. J.	3,501	Marks Work Wearhouse	18,876	Meier, U.	16,125
Mackie, D.	26,400	Marlin Travel Service Ltd.	2,280	Melindas Drugs	17,251
Mackie Home	298,967	Marpole Oakridge Area Council Society	205,770	Melissa Park Lodge	52,014
Mackie, D.	15,475	Marpole Richmond Sportsman Association	73,551	Melodie Court Holdings Ltd.	204,106
Macklem Home, Caroline	156,982	Marpole-Oakridge Day Care Centre	9,135	Melomon Shoe Ltd.	5,422
MacLean Park Homemaker Service	51,991	Marpole-Oakridge Seniors Program	123,591	Melville, G. G.	11,816
MacLean Park Preschool	6,468	Marpole-Oakridge Services To Seniors	749,439	Memorial Gardens Canada Ltd.	4,708
MacLean, A. J.	4,514	Marshall Hotel	6,381	Memories Daycare Centre Ltd.	36,933
MacLeod Ltd., Angus A.	2,376	Marshall, A.	2,333	Menkes, E. T.	16,133
MacLeods	7,352	Martin, J.	2,333	Menno Home	1,495,710
MacLeods Funeral Chapel Ltd.	3,550	Marvel Travel Service Ltd.	3,898	Menno Hospital	1,807,963
MacLures Cabs Ltd.	7,080	Mary Poppins Daycare Centre	25,602	Mennonite Central Committee	488,184
MacMillan Blood Ltd.	14,892	Marys Guest Home	163,076	Mennonite Educational Institute	731,418
Madeira Park Pharmacy	45,324	Marysville Housing Society	17,806	Mennonite Intermediate Home Care Society	10,000
Magee Pharmacy	96,106	Masci, M.	2,123	Merritt & District Chamber Of Commerce	2,055
Magic Lantern (West) Ltd.	40,011	Mason, J.	2,500	Merritt Daycare Association	10,976
Magnum Enterprises Ltd.	18,254	Masset Indian Band	158,843	Merritt Funeral Chapel	3,610
Mah, L. J. Dr.	3,053	Masset Athletic Club	7,000	Merritt Optical	4,845
Maher Inc.	2,176	Mastectomy Shop, The	20,345	Merritt School District 31	6,413,211
Mahler, A.	13,175	Mater Misericordiae Hospital	5,949	Merry Moppets Nursery School Ltd.	3,788
Mahon Park Private Hospital Ltd.	185,945	Matsqui-Abbotsford Community Services	216,730	Metichosin Homemakers Service	47,411
Majer, R. Dr.	9,390	Matsqui-Abbotsford Recreation Commission	2,140	Meteor Communications (Canada) Corp.	15,000
Maillardville United Pharmacie	137,949	Matsqui-Sumas-Abbotsford General Hospital	516,867	Metropolitan Stores Ltd.	3,602
Main Drug	182,199	Matsqui-Sumas-Abbotsford General Hospital Society	13,881,317	Meyers, H. G.	12,474
Main Hotel	3,988	Matsqui-Sumas-Abbotsford Museum Society	14,250	Mica Creek Television Association	6,073
Main Source Society	50,000	Mattie, B.	5,041	Mickelow, M.	18,482
Main, N.	3,823	Mayerick Coach Lines Ltd.	2,192	Mid Island Pensioners & Hobby	8,616
Mainline Co-Op Pharmacy	48,519	Maxwells Pharmacy	75,903	Mid-Canada Medical	119,954
Mainline Co-Operative	3,778	May, T. G.	30,000	Mid-Province Travel	14,960
Malahat Review, The	2,000	Maycock Optical	17,669	Midan Industries	30,000
Malaspina Child Development Society	48,504	Mayo Pharmacy Ltd.	71,208	Middio, S.	2,918
Malaspina College	14,542,301	McCauley, G.	2,257	Middleton, L.	4,333
Malaspina Lodge	1,198,688	McBride & District Hospital	35,537	Midgate Optical	6,811
Malaspina Printmakers Society	10,750	McBride & District Hospital Society	793,834	Midstream Manor	130,261
Malcolm Island Senior Citizens Housing Society	52,328	McBride Pharmacy (1970) Ltd.	32,719	Midway Community Club	21,000
Malkin, Y. Dr.	2,117	McBride Public Library	5,923	Mikan Services Ltd.	9,472
Mall Haven Hotel	11,286	McBride School Day Care	9,145	Military Police Fund	3,034
Management Advisory Council	66,053	McCall Bros.	5,698	Mill & Timber Products Ltd.	11,786
Mandarin Day Care Centre	34,882	McCallum, G.	5,041	Mill Bay Pharmacy	163,860
Mandarin Drugs	223,806	McClary Stockyard Ltd.	10,000	Millars Drugs Ltd.	84,025
Manley, K.	4,463	McClure House	204,253	Miller, J.	2,000
Manley, M.	30,690	McCues Allied Drugs Ltd.	356,371	Miller, S. W. Dr.	2,166
Mann Industries Ltd.	15,000	McCues Clinic Prescriptions	292,581	Millers Day Care	3,662
Mann Industries Ltd & Akhurst Machinery Ltd.	15,000	McDonald Lodge	557,301	Mills Memorial Hospital	7,571
Mann Pharmacy Ltd., A. R.	290,935	McDonald, A. W. Dr.	23,613	Millsten Holdings Ltd.	2,094
Mann, R. M. Dr.	5,500	McEwan, S. M.	2,000	Miner Society For Cultural Advancement, Bill	40,500
Manns Clinic Pharmacy	146,376	McFarlane Travel	3,962	Ming Tak Day Care	23,215
Manns Prescription Pharmacy	186,058	McGill & Orme Ltd.	3,058,547	Mings Cafe	4,798
Manoah Out-Of-School Care	12,352	McGill, N.	4,728	Minor Hockey Association	6,822
Maple Leaf Drugs	65,616	McGowan, B.	2,238	Minoru Pharmacy	66,165
Maple Leaf Guest Home	63,218	McIvor, S.	2,000	Miskulin, M.	10,681
Maple Leaf Home	8,436	McKague, C. A.	5,658	Mission Community Services	6,972
Maple Pharmacy	124,965	McKane, D.	2,060	Mission Daycare	26,182
Maple Ridge Art Gallery Society	4,941	McKay, T.	3,750	Mission District Chamber Of Commerce	3,480
Maple Ridge Association For The Mentally Retarded	24,192	McKee, G. H.	10,701	Mission Indian Friendship Centre	31,514
Maple Ridge Day Care	38,895	McKee, N. O.	2,111	Mission Memorial Hospital	247,577
Maple Ridge Funeral Chapel	3,942	McKenzie Lodge	23,431	Mission Memorial Hospital Society	6,367,878
Maple Ridge Halfway House Society	316,866	McKenzie, E.	7,959	Mission Plastics Ltd.	15,000
Maple Ridge Hospital	401,842	McLay, J. M.	7,258	Mission School District 75	13,367,744
Maple Ridge Hospital Association	10,549,819	McLellan, E.	3,968	Mission Workshop Association	130,102
Maple Ridge Intermediate Care Centre	281,476	McLeod Lake Indian Band	12,500	Mitchell, R. A. Dr.	3,675
Maple Ridge Taxi	2,288	McLeod Optical Co Ltd.	20,379	Mitico Transportation	33,000
Maple Ridge Treatment Centre	37,379	McLeod Recreation & Social Services Society	13,150	Mitlenatch Field Naturalist Society	3,028
Maple Ridge 1983 Summer Games Society	390,000	McMillan, M.	4,666	Moberly Lake & District Golf Course	29,998
Maple Ridge-Pitt Meadows Chamber Of Commerce	7,770	McNeill, R.	2,448	Moberly Park Manor Society	318,378
Maple Ridge-Pitt Meadows Community Services Council	16,252	McNeill, L.	2,520	Modern Eyes Optical	8,378
Maple Ridge-Pitt Meadows Homemaker Services Society	612,495	McPherson Funeral Service Ltd.	8,176	Modern Products Ltd.	30,000
Maple Ridge-Pitt Meadows School District 42	22,257,272	McPherson Playhouse Foundation	7,500	Moler System Of Schools Of B C Ltd.	3,905
Maplewood Daycare	16,539	McPherson Theatre Foundation	5,000	Molly Mouse Day Care Centre	25,477
Maplewood Lodge Ltd.	3,901	McPherson, M. J. K.	7,601	Monashee Manor	126,413
Maplewood Manor	332,455	McRoberts, J. B.	2,769	Moneston Daycare Centre Society	7,004
Maplewood Out Of School	23,989	Meadow Pine Properties Ltd.	176,000	Moore, A.	11,554
Maracle, L.	2,000	Meadows Drug Mart	79,815	Moore, B. M.	7,032
Marble Arch Hotel	6,481	Meadowview Manor	98,720	Moore, T.	2,000
Marchand, Y.	2,918	Mearns, M. A. Dr.	2,280	Morales, R. B.	2,000
Mardor Rest Home	66,410	Medi-Centre Pharmacy	119,304	Moncton Band Council	25,250
Maria Montessori School, The	2,606	Medical Centre Pharmacy	623,906	Morleys Five Point Pharmacy Ltd.	69,597
Maries Rest Home	58,622	Medical Centre Prescriptions	107,328	Mormon Fundamentalists Church	18,886
Margold Activity Centre Association	146,667			Morningside Nursery School	8,405
Margold Daycare Centre	150,782			Morrison, B. E.	3,000
Margold Out Of School Program	2,354			Morrison, M.	2,000
Marine Garden Child Care	11,732			Morrison, N.	45,713
Marineview Personal Care Home	29,080			Morrow-Falk Family Pharmacy Ltd.	391,982

	\$		\$		\$
Mount Benson Funeral Home Ltd.	4,977	Native Education Centre	5,002	North & West Vancouver Hospital Society, The	42,083,463
Mount Brenton Golf Course Ltd.	41,666	Native Indian Education Advisory Committee	4,850	North & West Vancouver School Districts	15,180
Mount Currie Band Council	5,000	Native Indian Youth Advisor, Committee	5,000	North American Land Corp.	5,369
Mount Edwards Court Care Home	1,109,879	Native Opportunities Day Care Society	18,176	North Associates Canada Ltd.	2,225
Mount Newton Pharmacy	46,591	Navy League Of Canada	4,155	North B C Mine Safety Association	3,000
Mount Newton Society For The Elderly	102,944	Nawican Daycare Centre	14,273	North Cariboo Flying Service Ltd.	5,800
Mount Pleasant Child Care Society	62,793	Nawican Friendship Centre	16,464	North Coast Regional Library Committee	4,000
Mount Pleasant Child Care Under 3s	6,578	Nechako Centre	14,278	North Coast Tribal Council	5,000
Mount Pleasant Community Workshop	5,740	Nechako School District 56	12,177,358	North Delta Minor Hockey Moms	2,000
Mount Pleasant Neighbourhood House	157,247	Necostie Indian Band	4,000	North Delta Pharmacy	95,421
Mount Pleasant Out Of School Care	26,775	Neel, T.	2,000	North Hills Optical Ltd.	6,452
Mount Saint Joseph Hospital Society	12,221,781	Nelmes Prescription Pharmacy	392,259	North Island College	7,609,896
Mount St Francis Hospital	2,299,257	Nelson & District Home Support Services Society	499,420	North Kamloops Pharmacy Ltd.	186,606
Mount St Joseph Hospital	1,444,859	Nelson Chamber Of Commerce	9,085	North Okanagan Handicapped Association	42,930
Mount St Mary Hospital	3,250,450	Nelson District Child Care Society	16,507	North Okanagan Handicapped Association — Norway House	9,252
Mount Waddington Family Services Society	107,532	Nelson District Community Resources Society	178,775	North Okanagan Handicapped Association — In-Home Attendant Service	4,830
Mount Waddington Regional Arts Council	4,890	Nelson Family Daycare Society	6,891	North Okanagan Handicapped Association — Poplar Grove	13,908
Mount Waddington Regional Hospital District	68,671	Nelson Jubilee Manor	185,227	North Okanagan Neurological Association	63,570
Mountain Automotive Products Inc.	3,363	Nelson Public Library	28,302	North Okanagan Regional Hospital District	133,360
Mountain Crests Inc.	30,000	Nelson School District 7	12,913,692	North Peace Community Resource Society	93,825
Mountain Dance Theatre Society	8,500	Nelson, D.	2,000	North Peace Historical Society	81,500
Mountain Rest Home	31,569	Nemaiah Valley Trappers	9,345	North Peace Homemakers Service Association	271,784
Mountain View Cemetery	29,033	Nemaiah Valley Recreation Commission	5,400	North Peace Light Horse Association	4,106
Mountain View Home	180,902	Netherlands Reformed Congregation	313,939	North Road Optical Ltd.	2,660
Mountain View Motel	15,412	Neto Investments Ltd.	30,000	North Shore Allergy Lab	3,061
Mountain View Rest Home	298,282	Neto, C.H.	30,595	North Shore Association For The Physically Handicapped — Hendry House	42,990
Mountainview Lodge	5,177	Netts Helping Hands Agency Ltd.	455,804	North Shore Association For The Physically Handicapped — 23rd Street House	51,955
Mowatt, B.L.	2,400	Neuteld, K.	2,372	North Shore Association For The Physically Handicapped — Rufus House	13,377
Mr Sparks Auto Electric Ltd.	3,631	Neumans Family Day Care	2,955	North Shore Association For The Physically Handicapped — Gordon House	7,682
Mrs Duecks Daycare Centre	25,507	New Adventures Day Care	5,809	North Shore Association For The Physically Handicapped	16,756
MSA Adult Day Care Centre	55,379	New Caledonia Daycare	23,996	North Shore Association For The Mentally Handicapped	209,977
Mt Currie Indian Band	6,000	New Chelsea Society	108,260	North Shore Association Of Volunteers For Seniors	9,532
Muckleshoof Youth Home	3,568	New Dawn Day Care	21,042	North Shore Credit Union	139,530
Muffy, P.	6,733	New Denver & Area Home Health Care Society	116,955	North Shore Driving School Ltd.	2,808
Mulders, R.	8,675	New Denver Community Reading Centre	2,016	North Shore Home Support Services Society	1,395,234
Mulholland Webster & Co.	12,547	New Denver Drugs	3,766	North Shore Living & Learning Centre	3,560
Multilingual Orientation Service Association For Immigrant Communities	40,630	New Denver Group Day Care	2,617	North Shore Meals-On-Wheels Society	10,000
Multiple Sclerosis Society Of B.C.	31,612	New Life Community Church Society	16,435	North Shore Montessori Day Care Centre	10,694
Mundy Drug Mart	25,000	New Plus Centre	43,500	North Shore Neighbourhood House Day Care	149,451
Municipal Officers Association Of B.C.	8,896	New Pui Tak Daycare Centre	21,337	North Shore Optical Ltd.	4,273
Munn, D.	132,622	New Quadra Travel Services Ltd.	19,892	North Shore Private Hospital	721,092
Murphy House, The Emily	3,026	New Variety Daycare	9,314	North Shore Safety Council	6,020
Murray Hotel	102,185	New View Society	202,930	North Shore Taxi Ltd & Cadillac Cabs Ltd.	7,089
Murray, J.	5,302	New Vista Care Home	1,722,473	North Shore Union Board Of Health	1,808,805
Murrayville Manor	102,185	New Vista Society, The	523,916	North Surrey United Church Nursery Daycare	13,768
Museum Of Northern B.C.	23,250	New Westminster Chamber Of Commerce	7,870	North Thompson Homemakers Service	73,919
Musqueam Elders Group	3,000	New Westminster Hyack Festival	211,280	North Thompson School District 26	4,919,509
Mutual Coffee Bar	2,811	New Westminster School District 40	8,010,768	North Vancouver Chamber Of Commerce	8,440
M2 W2 Association	36,129	Newcomb, L.	18,195	North Vancouver Community Arts Council	12,720
N.C.H.S. Charities Society	43,751	Newmont Mines Ltd.	5,000	North Vancouver District Public Library	65,400
N.D.P. Surrey	6,398	Newton-Whalley Hi-Way Taxi Ltd.	17,047	North Vancouver Recreation Commission	26,576
Nabess, G.A.	2,000	Nexus Engineering Corp.	18,000	North Vancouver School District 44	33,020,813
Nakamura, R.K. Dr.	2,165	Niagara Hotel	3,732	North Vancouver Youth Band Society	8,331
Nakusp District Homemaker Service	201,265	Nicholson, H.A.	7,818	North West Welding & Fabricating Ltd.	10,518
Nakusp Drugmart	48,061	Nicola Stock Breeders Association	3,468	North-East Directions	95,155
Nakusp Public Library Association	7,575	Nicola Valley Administration	5,000	Northern Arts & Cultural Centre Yellowknife	15,000
Nanaimo & District Arts Council	8,575	Nicola Valley Association For The Mentally Retarded	15,120	Northern B.C. Winter Games Society	70,000
Nanaimo & District Fish & Game Protective Association	2,000	Nicola Valley Community Arts Council	2,605	Northern Drugs Ltd.	98,200
Nanaimo & District Homemaker Service Association	1,167,882	Nicola Valley Friendship & Counselling Association	53,567	Northern Economic Development Corp.	2,000
Nanaimo & District Museum Society	12,000	Nicola Valley Friendship Centre	11,250	Northern Interior Lodge Society	43,916
Nanaimo Association For The Mentally Retarded	108,486	Nicola Valley General Hospital	2,659	Northern Lights College	6,680,901
Nanaimo Childrens Daycare Centre	21,711	Nicola Valley General Hospital Society	1,936,787	Northern Lights College Day Care Centre	4,123
Nanaimo Christian School Society	37,367	Nicola Valley Golf & Country Club	50,000	Northern Thun, Gerbird Au Ltd.	2,508
Nanaimo Employees Assistance Plan	15,000	Nicola Valley Home Care Society	5,047	Northmount Optical Co. Ltd.	4,243
Nanaimo Indian Band	7,500	Nicola Valley Homemakers Society	146,648	Northmount Pharmacy Ltd.	277,742
Nanaimo Meals-On-Wheels	5,000	Nicola Valley Rodeo & Fall Fair Development Committee	226,221	Northwest Community College	7,385,985
Nanaimo Neurological & Cerebral Palsy Association	118,853	Nigel House	384,748	Norton, E.T.	17,380
Nanaimo Orthopedic Centre	2,841	Nightingale Pharmacy	49,063	Notre Dame High School	13,802
Nanaimo Refugee Coordination Society	20,250	Nikas Holding Ltd.	6,272	Notre Dame Regional Secondary School	52,854
Nanaimo Regional General Hospital	20,679,204	Nilgiri Rest Home	226,743	Novaco Day Care Centre	24,166
Nanaimo Regional Hospital District	268,860	Nimphish Indian Band	37,500	Nudd, L.A.	7,393
Nanaimo School District 68	30,691,252	Nimphish Indian Band Yalis Recreation Committee	6,400		
Nanaimo Travellers Lodge	1,044,582	Nisgaah School District 92	1,935,049		
Nanaimo Travellers Lodge Adult Day Care Centre	54,096	Nixon, M.I. Dr.	4,957		
Nanits Daycare	2,411	No-Name Optical	27,730		
Nannys Daycare	3,464	Noths Ark Child Care Ltd.	24,286		
Nannys Daycare Centre	3,623	Noths Ark Daycare	12,416		
Nanook Day Care Centre	55,569	Nolan Drugs Ltd.	669,979		
Napier Intermediate Care Home Ltd.	570,577	Nolette, O.	7,027		
Narcisse, L.	5,000	Nomarg Management Inc.	5,416		
Narco Scientific Ltd.	3,752	Nonad Plastic Products Ltd.	30,000		
Naruse, H.K.	5,286	Norfolk House School	258,893		
National Karate Association	10,100	Norgate Child Care Society	3,255		
National Theatre School Of Canada	6,000	Noric House	5,136		
Native Brotherhood Of B.C.	5,000	Normandy Hospital Ltd.	1,296,601		
Native Court Workers & Counselling Association	1,510,011	Normandy Lodge	476,698		
		Normans I.D.A. Pharmacy	102,940		

SCHEDULE OF PAYMENTS

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	\$		\$		\$
Nuform Industries Ltd.	4,855	Oscar OS Family Daycare	2,275	Pay Low Foods	2,033
Nukko Lake Community Library	2,240	Osoyoos Chamber Of Commerce	5,704	Payless Drugs	574,533
Nurseryland	38,858	Osoyoos Indian Band	5,000	Payne, W. H.	6,999
Nuu-Chah-Nulth Tribal Council	10,000	Osoyoos Indian Band & Chinat Farms Ltd.	312,000	Peace Arch Day Care Society	22,934
Nuyens, M.	2,000	Osoyoos 1985 Winter Games Society	25,000	Peace Arch District Hospital	456,456
Nyumbalees Society	11,776	Our Lady Of Perpetual Help Church	4,434	Peace Arch District Hospital Society	10,165,831
O A P Branch 52 Activity Centre Society	9,350	Our Saviour Lutheran Daycare	15,145	Peace Arch Senior Citizens Housing Society	6,439
O A S I S	24,224	Out Of School Care Program	5,001	Peace Lutheran Care Home	502,704
O K Falls Pharmacy	102,993	Outdoor Recreation Council Of B.C.	111,750	Peace River Alaska Highway Tourist Association	50,714
Oak Avenue Day Care	40,044	Over The Rainbow Out-Of-School Care	2,086	Peace River Haven Care Society	851,093
Oak Bay Kiwanis Health Care Society	1,855,288	Overlander Extended Care Hospital	26,254	Peace River North School District 60	18,854,967
Oak Bay Kiwanis Pavilion	8,324	Overlander Hospital Society	4,170,180	Peace River South School District 59	18,256,593
Oak Bay Lodge	5,884,764	Overlander Ski Club	2,375	Peace River-Liard Regional District	2,262
Oak Bay Lodge Adult Day Care	148,343	Overwaitea Foods	102,472	Peace River-Liard Regional Hospital District	130,594
Oak Bay Seniors Activity Centre	35,000	Owekeno Band Council	8,000	Peachland Communications Society	28,000
Oak Pharmacy	18,329	Owekeno Village Education Committee	2,285	Peachland Pharmacy Ltd.	110,157
Oakden One Optical	2,004	Owens, W. G. & Abraham, D. G.	16,282	Peacock, R.	9,502
Oakherst Private Hospital	995,009	Owl Drugs	528,672	Pearkes Centre For Children, G. R.	63,868
Oakridge Child Care Centre	13,741	Owl House	102,227	Pearkes Clinic For Handicapped Children, G. R.	3,120
Ocean Family Day Care	2,111	Oxlam	9,950	Pearl Lodge	118,607
Occupational Training Council	89,296	Oyama Community Club	38,547	Pearson Hospital	327,455
Ocean Coatings Ltd.	16,247	P & A Pharmacy Ltd.	181,187	Pellerin, A.	14,786
Ocean Falls Corp.	36,228,520	P C I Prescription Centre	167,362	Pelton Engineering Ltd.	10,000
Ocean View Burel Park Co.	2,316	P G Surg-Med Ltd.	53,328	Pemberton & District Hospital Society	158,259
Ocean View Guest Home	692,379	P I E S Day Care Centre	3,249	Pemberton & District Public Library	4,144
Oceanic Sportswear Ltd.	18,000	P S Eye Care Optical Centre Ltd.	4,435	Pemberton Valley Diving District	311,000
OConnell, M.	10,503	Pacific Automation Instruments Ltd.	9,564	Pender Harbour & District Community Health Clinic	42,918
Ohant Indian Band	8,500	Pacific Ballet Theatre Society	40,800	Pender Island Homemaker Service	66,870
Okanagan College	14,830,805	Pacific Christian School	11,962	Pendragon House Ltd.	4,968
Okanagan Commemorative Pioneer Cultural Society — The Gateby	1,055,574	Pacific Christian Education Society	288,366	Pendrell Day Care	38,004
Okanagan Diesel Injection Ltd.	22,500	Pacific Cinematheque Pacificque	22,000	Penelakut Band Council	11,300
Okanagan Indian Rodeo Riding Club	4,000	Pacific Coach Lines Ltd.	5,773,503	Peninsula Bookbinding	14,785
Okanagan Medical Supplies Ltd.	85,784	Pacific Koshor Food Products Ltd.	8,175	Peninsula Community Association	220,138
Okanagan Music Festival For Composers	3,500	Pacific Legal Education Association	2,734	Peninsula Early Childhood Centre	8,545
Okanagan Native Athletic Club	3,500	Pacific Marine Training Institute	1,930,610	Penn, M.	30,413
Okanagan Neurological Association	103,158	Pacific Microcircuits Ltd.	15,000	Pentacare Childcare Society	47,989
Okanagan Prosthetics Ltd.	202,994	Pacific Montessori Society	8,725	Pentiction & District Community Arts Council	8,185
Okanagan Regional Library	689,461	Pacific National Exhibition	10,000	Pentiction & District Retirement Service	1,584,477
Okanagan Small Boat Association	35,416	Pacific Opera Association	27,000	Pentiction & District Retirement Service Daycare	104,274
Okanagan Summer School Of The Arts	34,100	Pacific Transit Cooperative	4,915	Pentiction & District Society For The Mentally Handicapped	181,876
Okanagan Symphony Society	26,000	Pacific Trident Mariculture Ltd.	9,227	Pentiction After School Day Care	4,211
Okanagan-Similkameen Neurological Society	43,610	Pacific Vocational Institute	26,176,892	Pentiction Art Gallery	17,500
Okanagan-Similkameen Regional Hospital District	25,983	Pacific Western Airlines Ltd.	240,969	Pentiction Chamber Of Commerce	9,576
Okanagan-Similkameen Tourist Association	77,520	Pacific Willow Drugs Ltd.	8,960	Pentiction Funeral Chapel (1975) Ltd.	5,762
Okeefe Ranch & Interior Heritage Society	36,000	Pacific Canada Research Development Centre Camosun College	2,000	Pentiction Homemakers Service	484,791
Old Age Pensioners Organization	8,537	Pacific Pharmacy Ltd.	112,464	Pentiction Hospital Society	15,953,491
Olde World Fudge Co (1982) Ltd.	16,200	Pacific Treatment Centre	41,127	Pentiction Planned Parenthood Clinic	6,655
Olinda Nursery School	4,224	Padovano Ravioli Food Mfg.	9,000	Pentiction Public Library	37,087
Oliver Drug Store Ltd.	162,676	Page, M. H. J.	5,041	Pentiction Regional Hospital	549,110
Oliver Funeral Chapel Ltd., G. F.	3,652	Painting Industry Joint Trade Board	46,176	Pentiction School District 15	10,496,746
Ollies & Kathys	16,985	Palm Hotel	7,427	Pentiction Senior Citizens & Veterans	1,134,202
Olson, S.	17,563	Palm Motel	7,107	Pentiction Society For The (1984) BC Festival Of The Arts	50,000
Olympic Canoeing & Kayaking Pacific Division	2,755	Pan Distributors Ltd.	11,283	Pentland Ltd., J. A.	319,895
Olympic Hotel	8,898	Panda Daycare	6,980	Penwood Products	3,215
Olympic Radiators Ltd.	15,000	Panda Nursery School	5,079	Peoples Drug Mart	4,103,793
Omineca Hospital Society (St John Hospital)	1,805,893	Pankoff, P.	2,097	Peoples Food Market	3,945
Omineca Hospital Society (Stuart Lake Hospital)	1,059,879	Pappas Furs Fashions Ltd.	30,000	Peoples Law School	65,304
Omineca Lodge	568,056	Para-Med Health Services Inc.	959,582	Petal, C.	6,000
One Island Livestock Association	240,000	Parmed Health Services Inc.	7,710	Petal, H.	5,000
Oolichan Books	4,250	Parent Encouragement Group	25,488	Petal, T.	5,000
Open Door, The	3,449	Parent Encouragement Group Mcgregor	67,756	Peter Pan Day Care Centre	20,492
Open Learning Institute	6,546,369	Park Ambulance Service Ltd.	3,382	Peter Pan Preschool	5,395
Open Space Arts Society	15,000	Park Drive Guest Home	40,635	Peters Carpentry	22,250
Openheimer After School Care Society	6,490	Park Hotel Prince George	164,259	Peters Farm Co. R. J. & R. W.	6,000
Operating Engineers/Joint Apprenticeship Training Plan	44,060	Parkdale Daycare Centre	6,687	Peters, L.	2,324
Operation Eyesight Universal	15,000	Parkdale Early Childhood Centre	36,268	Petes Fruit Market	6,046
Operation Tracks Shoes	10,800	Parkdale Place Adult Day Care	14,995	Pfritzer, M.	9,912
Opetchesah Band Council	30,000	Parkdale Place Housing Society	925,544	Pharmaceutical Consultants Inc.	17,164,984
Opihsah Reserve	5,000	Parkholm Lodge	1,138,940	Pharmacia Canada Inc.	22,848
Opticana Eyewear Inc.	47,387	Parkinson, R. W.	3,028	Pharmasave	13,916,174
Optimist Club North Delta/Surrey	12,468	Pavilane Private Hospital	528,272	Phelan Senior Citizens Society	135,148
Orchard City Three Links Care Society	227,027	Parkridge Private Hospital	1,446,362	Phillips Farm	3,500
Orchard Enterprises Ltd.	6,228	Parkside Residence	181,366	Phillips Residence	6,907
Order Of The Amaranth	2,390	Parkville & District Chamber Of Commerce	10,510	Phillips, G.	2,000
Order Of The Eastern Star	2,000	Parkville & District Homemaker Society	712,852	Phillips, S.	4,663
Oregon Jack Creek Indian Band	12,500	Parkville & Qualicum Association For The Handicapped	3,276	Phils Pharmacy	53,610
Orientation Adjustment Services For Immigrants Society	12,112	Parkville Lions Senior Citizens Housing Society	128,079	Phoenix Dispensary Ltd.	157,524
Orienteering Association Of B.C.	7,669	Parkville Optical	6,073	Phoenix Transition Hostel	9,054
Original Cakerie Ltd., The	18,000	Parkville Processors Ltd.	10,574	Phoenix Transition Society	104,748
Orslo Lodge Family Care Home	11,634	Parkview Place Society	227,998	Pickering & Kemp	9,545
Ormes Drugs (1975) Ltd.	146,617	Parkview Rest Home	101,075	Pickett, G.	2,086
Orthodontic Group	29,161	Parkwood Terrace Daycare Centre	35,068	Pico Garment Factory Ltd.	5,341
Orthotech Management Ltd.	183,496	Parwood Industries Inc.	2,187	Pierce, H. D.	4,878
Osachuk, T.	7,068	Pastoral Institute Of B.C.	29,053	Piercy Funeral Home Ltd.	7,976
Osborne Guest Home	30,337	Patterson Pharmacy Ltd.	120,159	Pierre Sportswear Ltd., Andre	9,000
Osborne Home	91,713	Patients Comfort Allowance	364,579	Pies Daycare Centre	2,257
		Pats Day Care	5,801	Pigeon, S. & A.	5,000
		Patterson Lodge	69,772	Pilar, S. Dr.	2,105
		Paul, M.	4,640	Pines, The	129,637
		Paul, P.	2,873		
		Pavilion Indian Band	7,000		
		Pavilion Indian Rodeo Club	4,000		
		Pavilion Intermediate Health Care Unit	13,276		

	\$		\$		\$
Pinetree Software Inc	30,000	Primates World Relief & Development Fund	10,000	Queen Charlotte City Child Centre Society	2,385
Pioneer House	415,519	Primeau, R C	4,314	Queen Charlotte Island Community Health & Human Resources Society	93,750
Pioneer Villa	567,435	Prince George & District Association For The Retarded	20,160	Queen Charlotte Island Homemaker Services	122,032
Piping Industry Apprenticeship Board	478,082	Prince George & District Cerebral Palsy Association	211,511	Queen Charlotte Island Regional Health & Human Resources Council	285,932
Pitman, D & G	8,250	Prince George & District Community Arts Council	12,605	Queen Charlotte Islands Chamber Of Commerce	3,510
Pitman Pharmacy	81,207	Prince George & District Homemakers Service Society	607,435	Queen Charlotte Islands Community Arts Council	2,380
Pitmann Business College	2,318	Prince George & District Hospital Society	27,647,663	Queen Charlotte Islands General Hospital	57,819
Pitt Meadows Day Care Centre	27,799	Prince George & District Senior Citizens Activity Centre Society	56,822	Queen Charlotte Islands Hospital Society	1,110,206
Pixeland Day Care Centre	8,159	Prince George Art Gallery Association	14,000	Queen Charlotte Islands Museum	16,000
Pixton, C	2,535	Prince George Association For Handicapped Persons	100,800	Queen Charlotte School District 50	4,224,443
Planned Parenthood Association Of B C	50,570	Prince George Association Of Individuals With Mental Handicaps	40,000	Queen Charlottes Island Community Health & Human Resources Society	4,984
Playhouse	2,592	Prince George Barracuda Swim Club	37,086	Queen Elizabeth Hall	300,732
Playhouse Theatre Acting School	12,500	Prince George Cabinet Craft Ltd	18,000	Queen Margarets School	121,232
Playhouse Theatre Co	235,000	Prince George Chamber Of Commerce	5,250	Queen Mary Out Of School Daycare	12,000
Playhouse, The	10,792	Prince George College	23,185	Queen Mary Preschool	10,282
Playschool, The	3,606	Prince George Community Resources Society	25,029	Queen Victoria Hospital	172,312
Playtime Preschool	2,155	Prince George Elder Citizens Recreation Society	8,004	Queen, L R, Dr	6,452
Pleasant Meadows Senior Citizens Home	3,711	Prince George Public Library	106,498	Queens Avenue Daycare	50,305
Pleasant View Housing Society	291,840	Prince George Regional Hospital	1,908,931	Queens Avenue Neighborhood Day Care Society	42,873
Plenks Wood Centre Ltd	30,000	Prince George School District 57	63,930,626	Queens Park Hospital	319,671
Plimley Electric Mfg Ltd	3,750	Prince George Senior Citizen Society	157,269	Queens Park Hospital Society (Fellburn Hospital)	1,705,328
Plimley Elevator Mfg Ltd	2,378	Prince George Society For The Hearing Handicapped	7,020	Queens Park Hospital Society (Queens Park Hospital)	6,737,441
Plus I Textiles Ltd	26,600	Prince George Symphony Orchestra	10,750	Queens Park Personal Care Home	132,684
Pocomo-Alderson Boys & Girls Club	2,334	Prince Optical Ltd	14,534	Queensborough Daycare Society	16,065
Podlins Twin Oaks Guest Home	10,216	Prince Rupert Achievement Centre	17,185	Queensdale Pharmacy	53,466
Point Grey Lodge Rest Home	198,772	Prince Rupert Association For The Mentally Retarded	13,283	Queenswood Montessori School	10,320
Polar Sun Investment Corp	15,000	Prince Rupert Chamber Of Commerce	9,977	Quesnel & District Cerebral Palsy Association	53,902
Police Board Of The Corporation Of The District Of Saanich	36,744	Prince Rupert Ferry Service (1967) Ltd	10,640	Quesnel & District Chamber Of Commerce	4,873
Polynova Industries Ltd	18,000	Prince Rupert Homemakers Service Association	172,992	Quesnel & District Community Aid Society	12,954
Pomeroy, S P	2,000	Prince Rupert Public Library	25,630	Quesnel & District Community Arts Council	13,865
Ponderosa Lodge	2,433,403	Prince Rupert Regional Hospital	276,278	Quesnel Association For The Mentally Retarded	42,336
Ponderosa Lodge Day Care	126,856	Prince Rupert Regional Hospital Association	6,395,802	Quesnel Community Law Centre	5,012
Pook Corner Daycare Society	24,828	Prince Rupert School District 52	11,356,009	Quesnel Daycare Centre	6,845
Pope Family Day Care	5,051	Prince Rupert Senior Secondary School	89,818	Quesnel Homemakers Service	346,285
Popovich, W	14,860	Prince Rupert Transition House Society	5,167	Quesnel Indian Friendship Centre	8,232
Porky Pig Daycare Centre	6,087	Prince Rupert Water Taxi & Outboard Repairs Ltd	5,501	Quesnel Live Arts Society	2,000
Port Alberni Drug & Alcohol Counselling Service Society	103,828	Princess Mary Restaurant Ltd	2,097	Quesnel Optical Ltd	19,706
Port Alberni Friendship Centre	48,950	Princess Park After School Centre	2,097	Quesnel Pharmacy	111,439
Port Alberni Friendship Lodge	79,808	Princeton & District Chamber Of Commerce	3,000	Quesnel Planned Parenthood Clinic	2,240
Port Alberni Homemakers Society	459,215	Princeton & District Community Services Society	80,295	Quesnel School District 28	17,753,406
Port Alberni Indian Friendship Centre	12,116	Princeton & District Community Services	15,330	Quesnel Tillicum Society	59,692
Port Alberni Optical Ltd	14,887	Princeton General Hospital	57,328	Quesnel Acres Lodge Ltd	261,498
Port Alberni Womens Resources Society	62,004	Princeton Hospital Society	1,322,170	Quilman Home	16,817
Port Alice Hospital	15,939	Princeton Long Term Care Society	354,611	Quilman, C	6,892
Port Alice Hospital	374,823	Princeton Mortuary Ltd	2,054	R C O P E	15,000
Port Coquitlam Daycare	15,813	Princeton School District 17	3,683,116	RSI Robotic Systems Information Ltd	30,000
Port Hardy & District Chamber Of Commerce	4,320	Pringle Memorial Camp, George	2,175	Rabichuck, A	3,922
Port Hardy Hospital	48,300	Prism International	2,200	Racich, M J, Dr	2,820
Port Hardy Hospital Society	1,126,858	Prichard Community Association	7,252	Radomske, B L	3,586
Port McNeill & District Hospital	22,587	Prichard, J, Dr	2,232	Rainbow Country Daycare Society	12,785
Port McNeill & District Hospital Society	632,160	Pro-Craft Optical	3,435	Rainbow Day Care Centre	15,133
Port McNeill Drugs Ltd	4,973	Professional Components Ltd	15,000	Rainbow Hotel	348,319
Port Renfrew Community Association	14,000	Prospectors Assistance	70,133	Rainbow House	5,500
Port Simpson Band Council	15,000	Province Of Saskatchewan	806,949	Rainbow Place Restaurant	6,120
Port Simpson Community School	3,500	Provincial C G I T Board Of B C	3,360	Rainbow Pre-School	4,975
Port Simpson Native Co-Operative	5,000	Provincial Home Acquisition	20,890,192	Rainbows End Day Care	25,924
Potlach Theatre Group	5,000	Provincial Treasurer Of Alberta	7,901	Rainer Hotel	4,475
Potomak Enterprises Ltd	15,200	Psyce, S	20,292	Rajah Boarding Home	11,884
Pouce Coupe Community Hospital	21,024	Puddleduck Preschool, J	16,002	Ramage, R	12,855
Pouce Coupe Community Hospital Society	1,492,647	Pulp Press Book Publishers	4,500	Ramsey County Community Human Services Department	3,608
Pouce Coupe Public Library Association	2,540	Punchaw Cattlemens Association	74,213	Ramstad, T	2,916
Powell Lodge	3,509	Purcell Concert Society	17,750	Rands Clinic Pharmacy	24,231
Powell Place	125,088	Purdon, K	3,017	Rash, M	6,907
Powell River & District Homemaker Service	500,469	Puss In Boots Daycare Centre & Out Of School	26,260	Raspberry Lodge (1978) Ltd	424,587
Powell River Academy Of Music	6,250	Q P E C H Charities	18,732	Ravee Recreation Vehicles (1980) Ltd	4,414
Powell River Association For The Mentally Handicapped	23,822	Opthet Unwinus Research Society	5,000	Ray Cam Out Of School Care	31,160
Powell River Association For The Mentally Retarded	105,840	Quadra Daycare Society	18,756	Raymur Tenants Association	48,716
Powell River Chamber Of Commerce	4,500	Quadra Island Recreation Society	25,400	Reach Community Health Centre	334,548
Powell River Civil Liberties Society	8,932	Quadra Logic Technologies Inc	15,000	Ready Rxall	231,012
Powell River District Public Library	39,220	Quadra Pharmacy Ltd	112,148	Ready's Sorrento Prescriptions	36,549
Powell River General Hospital	218,614	Quadra Travel (1976) Ltd	12,710	Receiver General For Canada	3,058,584
Powell River Hospital Society	5,802,920	Qualicum Prescriptions	109,414	Red Willow Residential Care Home	20,676
Powell River Kids Place Day Care	7,403	Qualicum School District 69	9,658,744	Rediscovery Society	5,856
Powell River School District 47	11,773,489	Quality Custom Bottling Ltd	30,000	Regal Hotel	13,687
Powell River Villa Soccer Club	15,459	Quality Hardwoods Ltd	10,717	Regatta Lumber & Specialty Products Ltd	30,000
Power Chemicals Ltd	30,000	Quastine Band Council	2,000	Regency Medical Supplies	28,324
Power Sports Ltd	11,713	Queen Alexandra Hospital For Children	185,655	Regency Prescriptions	1,741,615
Prasad, D	2,039	Queen Alexandra Solarium For Crippled Children Society	3,798,724	Regent College	180,000
Pratts Pharmacy	201,884			Regional District Of Alberni-Clayoquot	243,727
Prenter, R	4,678			Regional District Of Bulkley-Nechako	100,793
Prepac Distribution Ltd	9,600			Regional District Of Cariboo	950,712
Prescription Centre, The	8,624				
Prescription Optical Co	98,987				
Presentation House Cultural Society	34,000				
Press Porcopic Ltd	23,790				
Presswitt Manufacturing Ltd	11,783				
Price, R	13,840				
Prichard, M J, Dr	8,996				

SCHEDULE OF PAYMENTS

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Regional District Of Central Coast.....	\$ 51,816	Roach, D H.....	\$ 9,092	Saan Stores Ltd.....	\$ 12,295
Regional District Of Central Fraser Valley.....	89,335	Roads & Transportation Association Of Canada.....	49,700	Saanich Peninsula Chamber Of Commerce.....	7,894
Regional District Of Central Kootenay.....	470,427	Roberts Ventures Ltd.....	84,008	Saanich Peninsula Hospital.....	6,702
Regional District Of Central Okanagan.....	128,187	Robertson Optical Ltd.....	14,104	Saanich Peninsula Hospital Society.....	6,401,262
Regional District Of Columbia-Shuswap.....	302,158	Robinson Foresters Society.....	21,411	Saanich Pharmacy Co Ltd.....	76,334
Regional District Of Cowichan Valley.....	639,621	Robinson Stores.....	3,536	Saanich School District 63.....	11,257,416
Regional District Of Jewdney-Alouette.....	248,035	Robson Romper Room.....	2,323	Sacha, T.....	7,205
Regional District Of East Kootenay.....	101,714	Robson Optical.....	12,993	Sackett Optical.....	4,631
Regional District Of Fraser-Chem.....	936,692	Robson Valley & District Homemaker Society.....	72,343	Safety Mart.....	10,307
Regional District Of Fraser-Fort George.....	310,760	Robson Valley Cattlemans Association.....	106,000	Sagebrush Lodge.....	778,184
Regional District Of Greater Vancouver.....	313,905	Robson Valley Community Arts Council.....	5,500	Sahali Optical Co Ltd.....	2,678
Regional District Of Klamath-Stikine.....	432,500	Robson Valley Entertainment Association.....	16,000	Saint Crispins Villa.....	125,460
Regional District Of Kootenay-Boundary.....	505,365	Robson Valley Veterinary Services & Supplies.....	2,589	Saint Marys Hospital.....	12,071,656
Regional District Of Mount Waddington.....	182,886	Robson Valley Veterinary Services & Supplies.....	2,589	Salad Market.....	5,256
Regional District Of Nanaimo.....	76,511	Roche View Lodge Society.....	78,000	Sali Place, Joe.....	8,950
Regional District Of North Okanagan.....	425,729	Rocky Mountain Lodge.....	871,241	Salmo Drugs Ltd.....	67,990
Regional District Of Okanagan-Similkameen.....	137,762	Rocky Point Day Care Society.....	22,001	Salmo Public Library Association For Mentally Retarded.....	6,051
Regional District Of Peace River-Liard.....	304,747	Rocky Point Infant Care Centre.....	14,005	Salmon Arm & District Chamber Of Commerce.....	5,288
Regional District Of Powell River.....	414,244	Rogers, B L.....	10,215	Salmon Arm Church Of Christ.....	5,775
Regional District Of Skeena-Queen Charlotte.....	143,515	Rogers, R.....	22,050	Salmon Arm Fish & Game Club.....	2,515
Regional District Of Squamish-Lillooet.....	229,721	Rolla Rate Payers Association.....	6,750	Salmon Arm Parks & Leisure Services Commission.....	2,063
Regional District Of Sunshine Coast.....	133,950	Roman Catholic Childrens Aid Society For The County Of Essex.....	4,675	Salmon Arm Pioneer Society.....	1,024,427
Regional District Of Thompson-Nicola.....	763,940	Ronsanell, H.....	5,041	Salmon Arm Pioneer Society Day Care.....	12,281
Regional Recreation Commission No 1.....	203,471	Ronald McDonald House Society Of B C.....	200,000	Salmon Arm Society For Shuswap Drugs Program.....	111,793
Rehabilitation & Counselling Services.....	7,282	Roome, J N.....	3,464	Salt Spring Island Chamber Of Commerce.....	3,570
Reids Medical Prescriptions.....	4,806	Roosevelt Hotel.....	3,638	Salt Spring Island Community Society.....	24,786
Reids Peace Arch Pharmacy.....	101,977	Rose Manor.....	667,727	Salt Spring Island Daycare.....	31,276
Reids Prescription Pharmacy (1962) Ltd.....	316,064	Rose Prairie Community Hall Society.....	40,947	Salt Spring Island Homemakers Service.....	119,359
Reids Prescriptions.....	56,642	Rose Rest Home.....	94,855	Saltair Parks & Recreation Commission.....	3,400
Reimer Opticians.....	363,141	Roslen Rest Home.....	26,668	Salt Spring Island Public Library.....	17,418
Reimers Inc.....	2,718	Ross Dance Society, Paula.....	12,750	Salt Spring Society For Seniors.....	16,309
Relevant Schools Society.....	7,241	Rossland Hospital Society, The.....	1,660,231	Saltstream Engineering Ltd.....	9,315
Renfrew Daycare Centre.....	84,302	Rossland Public Library Association.....	10,218	Salus Funeral Chapels.....	2,233
Renfrew-Collingwood Seniors Society.....	44,631	Rotary Club Of Burns Lake.....	16,044	Salvation Army.....	135,756
Renning Video Co Ltd.....	62,996	Rotary Club Of Ladysmith.....	15,532	Salvation Army Anchorage.....	148,546
Repchinski, F.....	6,997	Rotary Club Of Nanaimo.....	14,438	Salvation Army Community Daycare Centre.....	10,000
Rest Haven Lodge.....	1,056,238	Rotary Club Of North Vancouver.....	3,439	Salvation Army Daycare Centre.....	71,957
Retas Hobby Hut Inc.....	4,967	Rotary Club Of Revelstoke.....	10,142	Salvation Army Dunsmuir House.....	106,740
Revelstoke & District Association For The Mentally Retarded.....	28,053	Rotary Club Of Salmon Arm.....	9,102	Salvation Army Harbour Lights.....	232,809
Revelstoke Alcohol & Drug Association.....	65,212	Rotary Club Of Sidney.....	11,937	Salvation Army Mens Social Service Centre.....	158,534
Revelstoke Alliance Daycare, The.....	7,460	Rotary Club Of Vancouver East.....	3,493	Salvation Army Sunset Lodge.....	1,447,079
Revelstoke Chamber Of Commerce.....	4,740	Rotary Club Of West Vancouver.....	6,096	Samusa Food Products Inc.....	30,000
Revelstoke Co-Operative Society.....	3,909	Rotary Manor Boarding Home.....	459,294	San Francisco Academy Of Art College.....	2,500
Revelstoke District Health Society.....	2,077,361	Round Lake Treatment Centre.....	18,006	Sanco Plastics Ltd.....	12,989
Revelstoke Golf Club.....	9,666	Rousseaus Machine Shop Ltd.....	9,969	Sancta Maria House.....	32,451
Revelstoke Homemakers Society.....	105,262	Roy, L.....	2,500	Sand Creek Recreation Commission.....	3,400
Revelstoke School District 19.....	6,712,975	Royal Arch Masonic Homes Society.....	1,690,931	Sanders, W A, Dr.....	5,417
Revelstoke Senior Citizens Association.....	35,000	Royal Canadian Air Force 800.....	9,225	Sandringham Hospital Ltd.....	1,205,283
Revelstoke Senior Citizens Housing Society.....	328,090	Royal Canadian Army Cadet Corps.....	2,250	Sands Mortuary Ltd.....	18,648
Revelstoke 1983 Winter Games Society.....	41,585	Royal Canadian Legion.....	257,830	Saras Enterprises Ltd.....	2,810
Reynars Funeral Home Ltd.....	7,968	Royal City Development Group.....	5,000	Sardis Childrens Centre.....	39,098
Reynolds Band Parents Auxiliary.....	2,546	Royal City Taxi Ltd.....	63,851	Sauino, D.....	44,374
Rhodes, R S.....	3,450	Royal College Of Art.....	2,750	Save On Foods.....	33,487
Richard Restaurant.....	4,178	Royal Columbian Hospital.....	55,306,332	Save Saint Pauls Indian Church Committee.....	28,168
Richmond Alcohol & Drug Abuse Team.....	181,527	Royal Commonwealth Society.....	8,668	Save The Children Fund.....	50,491
Richmond Bethel Daycare Centre.....	12,319	Royal Inland Hospital.....	33,482,553	Savers Optical.....	6,836
Richmond Chamber Of Commerce.....	7,000	Royal Jubilee Hospital.....	65,740,202	Saxe Point Daycare.....	33,373
Richmond Child Daycare Centre.....	28,724	Royal Life Saving Society.....	44,300	Schenk, B.....	18,290
Richmond Christian School Association.....	87,017	Royal Oak Drugs Ltd.....	276,272	Schenk, C.....	2,300
Richmond Funeral Home Ltd.....	4,076	Royal Oak-Woodlawn-Bowell Funeral Home.....	12,183	Scherzer, M H, Dr.....	3,077
Richmond General Hospital.....	22,204	Royal Reach Seafood Processors Ltd.....	15,000	Schmidt Optical, Art.....	15,209
Richmond Hospital Society.....	15,324,771	Royal Winnipeg Ballet, The.....	2,625	Schmidt, N E.....	8,009
Richmond Intermediate Care Society.....	11,232	Royce Optical Ltd.....	5,286	Schoening Funeral Service (1961) Ltd.....	8,602
Richmond Kinsmen Homemaker Service Society.....	1,614,479	Ruck, M.....	8,623	Scholarships, Bursaries And Awards.....	14,286,337
Richmond Lions Manor.....	413,756	Rupert Cassiar Association.....	2,610	Scholem Home Ltd.....	179,478
Richmond Opportunity Workshop.....	976,929	Rushton, J.....	25,016	Schrader Mental Health Boarding Home.....	5,839
Richmond Prescriptions.....	11,104	Russell, J W.....	7,333	Schrader, S A.....	8,887
Richmond Public Library.....	150,173	Russell, K A.....	11,812	Science Council Of B C.....	4,016,572
Richmond School District 38.....	72,031	Rutland Optical.....	4,041	Sclater Pharmacy.....	191,002
Richmond School District 38.....	37,544,546	Ruzicka, R L, Dr.....	4,110	Scotts Pharmacy (1966) Ltd.....	303,979
Richmond Transition House.....	103,285	Ryan Drugs Ltd.....	105,650	Scramstad, W D, Dr.....	3,447
Richards Consultants, F.....	50,275	Ryden Industries Corp.....	15,000	Scribner, R.....	2,575
Rideau Group Daycare.....	11,615	S & E Holdings Ltd.....	7,799	Sea Star Aquarium Products Ltd.....	7,500
Ridge Meadows Association For Mentally Handicapped Persons.....	92,377	S A F E R.....	9,348,813	Seabird Island Band.....	6,000
Ridge Pharmacy.....	43,929	S A F E Society.....	15,871	Seaforth Pharmacy.....	52,890
Ridgeway After School Day Care.....	13,891	S A K Community Resources Association.....	17,360	Seakem Oceanography Ltd.....	30,000
Ridgeway Day Care.....	12,415	S A N E Society.....	87,696	Searles Shoes Ltd.....	2,222
Ridgeway Out-Of-School Daycare.....	4,293	S F U Childcare Society Childrens Centre.....	158,704	Sears Canada Inc.....	112,610
Ridgeway Pharmacy Ltd.....	91,916	S S Drugs.....	61,462	Seashore Guest House.....	16,723
Riel Metis Association, Louis.....	5,000	S U C C E S S.....	15,030	Seashore Technologies Ltd.....	27,144
Rikka Enterprises Ltd.....	6,916			Seaview Pharmacy Ltd.....	220,830
Riley, R J.....	3,217			Seaview Rest Home.....	103,211
Ringham, B.....	2,934			Sechelt & District Association For The Retarded.....	17,466
Rising Star Wholefoods Bakery Ltd.....	15,372			Sechelt & District Chamber Of Commerce.....	3,690
Riste, R.....	14,512			Sechelt Indian Band Council.....	5,060
River Take Out Fast Food & Campfire Store.....	4,500				
Riverview Hospital.....	10,495				
Riverview Supplies And Services.....	14,966				
Rivet, R J.....	2,000				

	\$		\$		\$
Sechel Intermediate Care Society- Shorncliffe	458,174	Silhouette Shop	8,537	South Cariboo Community Day Care	12,726
Sechel Public Library Association	3,317	Silicon International Services Inc.	30,000	South Cariboo Homemakers Service Association	305,525
Second Signal T V Society	23,000	Silver Creek Community Hall Associa- tion	23,000	South Cariboo School District 30	5,731,676
Second Spring Adult Day Care	71,146	Silver Harbour Manor Society	114,457	South Country Housing Project Society	10,351
Second Step Society For Physically Handicapped Adults	36,523	Silver Hotel & Rooms	8,219	South Dease Service Ltd.	4,808
Secretariat Of Science	40,000	Silver Star Sports Ltd.	1,219,933	South East Kelowna Irrigation District	65,367
Security Travel Co Ltd.	4,217	Silver Threads Service	201,829	South Green Volunteer Fire Department	9,000
See-Rite Optical Ltd.	2,731	Simcoll Investments Ltd-Simone Manor	32,481	South Hill Child Care	49,088
Segnitz, W.	2,688	Simikameen Rodeo Club	4,000	South Okanagan Alcohol Counselling Service	103,422
Selkirk College	13,806,606	Simon Fraser Community Homemakers Services Association	927,856	South Okanagan Civil Liberties Society	11,413
Selody Centre	17,797	Simon Fraser Lodge	1,524,164	South Okanagan Foundry	30,000
Selody Day Care	3,581	Simon Fraser Out Of School	11,365	South Okanagan General Hospital	138,692
Selpaw Holdings Ltd.	24,882	Simon Fraser Private Hospital	28,836	South Okanagan Homemakers Society	395,453
Semishmo Fish & Game Club	5,000	Simon Fraser Society For Mentally Handicapped People	235,039	South Okanagan Hospital Society	3,593,841
Semishmo House Society For The Handicapped	198,054	Simon Fraser University	74,804,796	South Peace Boot Co Ltd.	15,000
Seminary Of Christ The King	18,609	Simon Fraser Village Daycare Society	23,139	South Peace Community Arts Council	2,365
Senini, B. Dr.	3,697	Simone Manor	16,017	South Peace Community Resources So- ciety	82,271
Senior Citizens & Veterans Housing	14,848	Simons Family Care Home	2,799	South Peace Senior Citizens	60,398
Senior Citizens Association Of B C	71,595	Simple Simon Enterprises Ltd.	12,972	South Peace Senior Secondary School	2,225
Senior Citizens Cross Canada Cycle Tour	8,662	Simpson Private Hospital	451,808	South Peace Society For The Develop- ment Of The Handicapped	78,204
Senior Citizens Outreach	7,073	Sinceres Pharmacy	42,584	South Thompson Community Services	18,036
Senior Counselling Services	159,015	Sinclair Lodge	8,007	South Vancouver Adult Day Care	101,632
Serena Of B C	3,884	Single Parent Resource Centre	8,266	South Vancouver Island Zone Housing Society	106,758
Serendipity Boutique	3,920	Sisters Of Saint Ann	299,862	South-Side Drugs	124,606
Seton Villa	468,961	Sixth Ave Parent Participation	2,425	Southeastern Guest House	168,216
Seven Seas Travel Ltd.	50,832	Skaha I D A Pharmacy	68,976	Southern Okanagan School District 14	5,421,600
Seymour Pharmasave	256,891	Skalaow Development Society	12,500	Southern Vancouver Island Hospital So- ciety	56,652,089
Shannon Day Care Society	15,793	Skeena-Queen Charlotte Regional Hos- pital District	127,475	Southpines Private Hospital Ltd.	555,639
Shannon Daycare	8,193	Skeenaview Lodge	32,856	Southshore Daycare Centre	19,577
Shannon Motel	10,435	Ski For Light Canada (1983)	2,973	Southwestern B C Tourist Association	111,470
Shannon, E	6,700	Skookum Toys & Wood Products	3,277	Spahomin Rodeo Club	4,000
Shannon, M	3,900	Slocan Community Hospital & Health Care Society - New Denver Pavilion	502,770	Spar Marine Manufacturing Ltd.	3,804
Sharmar, R A	7,500	Slocan Community Hospital & Health Care Society	690,727	Sparc Association Of B C	2,520
Sharons Mastectomy Shoppe	48,877	Slocan Valley Community Arts Council	2,440	Spare Time Clubhouse	23,428
Shaughnessy Heights Church Day Care Centre	15,345	Sluggen & Brown Joinery Ltd.	12,320	Spare Time Fun Centre	49,230
Shaughnessy Hospital	6,616,801	Small Talk Society For Developmental Language Disorders In Preschool Age Children	43,237	Spare Time II	16,789
Shaughnessy Hospital Society	44,987,487	Small World Daycare	2,991	Sparwood & District Fish & Wildlife Association	40,023
Shaughnessy Lodge	180,843	Small World Nursery School	5,139	Sparwood & Elkford Homemakers Service Association	123,520
Shaughnessy Manor Long Term Care Society	26,338	Smith, C C Dr.	3,268	Sparwood Childrens Centre	5,323
Shaughnessy Optical	2,667	Smith, K M Dr.	2,000	Sparwood General Hospital	56,163
Shaughnessy Point Grey Out Of School Centre	4,143	Smith, S.	2,000	Sparwood General Hospital Society	1,382,203
Shaw, D.	7,292	Smith, T.	2,500	Sparwood Public Library Association	9,935
Shawigan Lake School	149,400	Smithers & District Chamber Of Com- merce	3,700	Special Delivery Dance Museum The- atre	2,500
Shaws Rest Home	45,245	Smithers Community Law Centre So- ciety	3,895	Specialized Automotive Marketing Inc.	30,000
Shaws Supermarket	2,117	Smithers Community Services Associa- tion	15,212	Speck, G C	2,000
Sheardowns Foodliner Ltd.	6,293	Smithers Day Care Centre	15,512	Spectrum Aircraft Inc.	11,250
Shellmont Little People Day Care Cen- tre	12,544	Smithers Homemaker Service Society	96,019	Spectrum Optics Ltd.	8,141
Shelmarie Rest Home, The	69,942	Smithers Indian Friendship Centre So- ciety	16,464	Spencer-Dickie Drugs Ltd.	154,246
Shelton, A	20,899	Smithers Ladies Curling Association	2,884	Sport B C	577,328
Shepert, N	2,000	Smithers Public Library Association	9,974	Sport Medicine Council Of B C	63,535
Shepherd Of The Valley Day Care Cen- tre	19,749	Smithers School District 54	9,707,655	Spring Lake Youth Ranch, The	84,128
Sheppard, J.	3,462	Smithers Wrestling Club	5,973	Springfield Funeral Home Ltd.	3,908
Shergolds Rest Home Co Ltd.	30,740	Snake Hill Day Care Society	2,066	Springridge Early Childhood Centre	62,201
Sheridan College Of Crafts & Design	4,000	Social Planning & Review Council Of BC	2,168	Spruce Capital Radio Association	23,024
Sherk, M. Dr.	2,837	Society For Prevention Of Cruelty To Animals	40,000	Spruce Optical Co.	6,078
Sherrys Place Family Daycare	2,280	Society For The Education Of Children With Specific Learning Disabilities	54,410	Squamish & Howe Sound District Chamber Of Commerce	3,750
Sherwood Crescent Guest Home Ltd.	356,547	Society Of The Enderby & District Me- morial Hospital	1,465,637	Squamish Hospital Society	1,354,064
Sherwood Forest Day Care Centre	20,788	Society Of The Shuswap Lake General Hospital	4,339,303	Squamish Indian Band-North Shores Womens Fastball Club	11,000
Ships Point Guest Lodge	5,791	Soda Creek Indian Band	4,500	Squamish Intermediate Care Society	65,447
Shop Easy Stores	27,412	Software Research Corp.	15,000	Squamish Lillooet Regional Hospital District	17,293
Shop-N-Save Drugs	96,189	Solar Metal Industries Ltd.	30,000	Squamish Public Library Association	16,245
Shoppers Drug Mart	11,253,717	Solberg, C B	2,125	St Albans Daycare	15,568
Shoppers Food Mart Ltd.	7,039	Sollid, C G Dr.	3,671	St Andrews Personal Care Home	37,719
Shrimps Day Care Ltd.	22,030	Solution Software Ltd.	15,000	St Anne Daycare Centre	16,047
Shrine Club Of Campbell River	46,861	Somass Drug Store Ltd.	101,271	St Anns Academy Society	261,725
Shrine Club Of Mile Zero	24,505	Song, N	3,005	St Anthonys Clinic Pharmacy	174,306
Shrine Club Of Upper Vancouver Island	32,551	Sono Nis Press	14,250	St Barnabas Daycare Society	65,586
Shrum Liddle & Heberton	100,000	Sons Of Norway	14,670	St Bartholomews Hospital	97,283
Shuswap Area Family Emergency Shel- ter	11,337	Sons Of Scotland	3,401	St Bartholomews Hospital Society, The	666,671
Shuswap Brothers & Sisters Society	10,000	Sooke Community Association	17,500	St Bernard House	99,959
Shuswap Day Care Centre	8,719	Sooke Day Care Centre	23,364	St Christophers Montessori School	5,175
Shuswap District Arts Council	6,525	Sooke Region Museum	13,000	St Francis Xavier Daycare	11,453
Shuswap Handle Co	20,000	Sooke Schol District 62	18,587,315	St Georges Hospital Society	1,309,712
Shuswap Homemakers Service	330,544	Sorensen, G	2,500	St Georges School	593,562
Shuswap Housing Society	100,661	Soroptimist International Of N & W Vancouver	2,994	St Helens Hotel	5,988
Shuswap Lake General Hospital	185,730	Soroptimist International-Kamloops Club	2,449	St James Daycare Society	38,958
Shuswap Lakes T V Society	6,850	Sorrento O A P O # 165	35,707	St James Home Help Service	625,978
Shuswap Optical Ltd.	7,316	South Burnaby Drugs	216,812	St James Social Service Society	496,747
Shuswap Pharmacy Ltd.	95,878	South Burnaby Mens Club	8,137	St John Ambulance	67,381
Shuswap Rodeo & Recreation Associa- tion	4,000	South Cariboo Area Council	8,480	St John Council Of B C	24,700
Shuswap School District 89	14,815,051			St John Hospital	76,139
Shuswap Sheltered Workshop	2,300			St John The Divine Daycare Centre	34,622
Shuswap Tribal Council	5,000			St Josephs General Hospital	10,315,773
Sicamous Lions Club	17,500			St Josephs Parish	51,778
Sidney Personal Care Home Ltd.	386,202			St Josephs School	35,890
Sidney Pharmacy Ltd.	592,035			St Judes Anglican Home	629,528
Siermachesky, N	6,907				

SCHEDULE OF PAYMENTS

F 201

	\$		\$		\$
St Laurent, H.	19,653	Sunset Daycare Centre	42,795	Terrace Community Services	7,443
St Margarets School	88,505	Sunset Pharmacy Ltd.	275,227	Terrace Day Care Centre	13,534
St Marys Hospital	147,204	Sunset Prairie Livestock Association	397,000	Terrace Day-Care Society	3,478
St Marys Hospital Society	3,893,374	Sunset Resthome	53,434	Terrace Drugs Ltd	60,295
St Michaels Band	10,000	Sunset Senior Citizens Home	23,996	Terrace Homemakers Service	98,654
St Matthews Daycare Society	57,395	Sunshine Coast Arts Council	10,973	Terrace Public Library Association	34,971
St Michaels Centre	797,519	Sunshine Coast Community Services	664,442	Terrace School District 88	18,949,579
St Michaels Centre Adult Day Care	79,419	Sunshine Coast Community Services	58,628	Terrace Travel Ltd	5,603
St Michaels Centre Hospital Society	1,073,794	Sunshine Coast Regional Hospital District	53,585	Terrace Water Polo Association	25,276
St Michaels Church Daycare Centre	33,005	Sunshine Coast School District 46	7,178,636	Terrace Wrestling Club	6,628
St Michaels University School Society	449,551	Sunshine Day Care Ltd	3,452	Terrace Youth Soccer Association	2,180
St Patricks House	65,536	Sunshine Lodge	200,869	Terrace-Calvin Christian School Society	61,172
St Pauls Hospital	58,563,963	Sunshine Optical (1982) Ltd	16,927	Terraceview Lodge Society	90,328
St Peters Day Care Centre	13,778	Sunshine Theatre Co	4,000	Terry Fox Canadian Youth Centre, The	25,875
St Thomas More Collegiate	564,227	Sunshine Theatre Society	22,000	Texada Medical Clinic	11,202
St Vincent De Paul Society	18,504	Sunshine Valley Little Peoples Centre	14,264	Theatre B C	8,000
St Vincents Arbutus Hospital Society	1,757,369	Super Save Optician	6,488	Theatre B C B C Drama Association	16,000
St Vincents Hospital	12,866,855	Super Sport Mfg Ltd	9,000	Thomas, J.	4,200
Stacey, D.	2,000	Super Submarine	3,203	Thompson Country Tourist Association	71,451
Stage North Theatre Society	10,000	Super Valu Stores Ltd.	257,367	Thompson Nicola Regional Hospital	130,011
Stang, E.	14,174	Surdell Taxi Ltd	4,844	Thompson Respiration Products Inc	5,290
Stapleton, S.	2,500	Surf-Tech Industries Ltd	16,927	Thompson-Nicola Rape Crisis Centre	25,000
Status Of Women Action Group	37,500	Surgical Supplies (B C) Ltd	123,734	Thompson, J C	14,780
Steady Manufacturing Ltd	30,000	Surette, M	20,821	Thompson, N M	10,719
Stedman, K.	4,756	Surrey & White Rock Community		Thompson, R	9,554
Steeprock Construction Ltd	15,531	Homemakers Services Association	1,020,786	Thompson, V	8,950
Steeves, R.	2,000	Surrey Art Gallery	33,000	Thorne, J	9,165
Step By Step Special Needs Preschool	72,515	Surrey Arts Centre	11,510	Three Acre Wood After School Care	
Step-By-Step Preschool Society	76,964	Surrey Association For Early Childhood		Society	3,712
Stephen Lodge	120,257	Education	6,726	Three Links Care Society, The	1,042,925
Stepping Stones & First Step Child Care		Surrey Association For The Mentally		Three Vets Ltd	5,387
Centres		Retarded	155,840	Theriffs	2,839
Stepping Stones Childcare Centre	9,766	Surrey Centennial Library	233,131	Tidal Rush Marine Farms Ltd	13,000
Stevenson Pharmacy Ltd	74,420	Surrey Co-ordinating Centre	76,758	Tikvah Congregation & Centre Association, Beth	7,158
Stewart Community Reading Centre	4,303	Surrey Daycare Society	39,503	Tilbury Regional Hospital Laundry	13,007
Stewart General Hospital	12,178	Surrey Delta Immigrant Services Society	6,372	Tillicum After School Kids Club	10,992
Stewart General Hospital Association	236,029	Surrey Emergency Shelter	113,837	Tillicum Day Care Society	17,817
Stewart, J C	5,909	Surrey Lawn Bowling Club	3,000	Tillicum Haus Society	20,348
Stewart, R.	5,000	Surrey Memorial Hospital	1,263,124	Tillicum Lodge	2,040,051
Stewart, R E	2,000	Surrey Memorial Hospital Society	31,278,877	Timberland Ski Club	8,333
Stikine School District 87	4,234,714	Surrey Regional Chamber Of Commerce	6,050	Timberline Ranch	5,260
Still Waters Private Hospital	1,133,056	Surrey Rehabilitation Society	128,520	Timmins, J G	8,694
Stimson Optical Inc	2,877	Surrey School District 36	72,610,950	Timmys 1983 Christmas Telethon	35,000
Stirling House	162,192	Sussex Out Of School Care Centre	3,580	Tinker-Tots Day Care	2,094
Stone Indian Band	29,982	Sutherland Hills Rest Home Ltd	746,948	Tinker, J E	2,250
Stoner & District Recreation Commission	9,147	Sutherland, W D, Dr	42,367	Tiny Tot Daycare	5,449
Stoney Creek Elders Cultural Society	6,312	Suttons Funeral Directors Ltd	7,175	Tiny Tots Day Care	18,180
Stoney Creek Indian Band	5,000	Swan Valley Lodge	407,197	Tiny Town Daycare	29,816
Stoney Creek Out Of School Care Centre	13,018	Sweet Ann Enterprises Inc	8,550	Tobacco Plains Indian Band	4,000
Stong's Markets	4,138	Sweet Adelines Inc	17,986	Tod Mountain Development Ltd	32,527
Strange, L.	2,082	Symposium On Parks In B C	6,500	Toddler Two Family Daycare & Nursery School	4,308
Strathcona Adult Day Centre Society	101,372	Syo Ys Native Arts Centre	5,000	Tofino General Hospital	35,010
Strathcona Community Centre Association	19,413	T & T Manufacturing Inc	30,000	Tofino Hospital Society	966,765
Strawberry Hill Housing Society	3,397	T I R Systems Ltd	30,000	Tofino Longbeach Chamber Of Commerce	2,610
Straws Machine Shop Ltd	15,000	T L C Health Services Inc	3,380,733	Tofino Pharmacy	9,918
Stroke Association Of B C	74,400	T N T Excavating	2,100	Toms Lake & District Volunteer Fire Department	20,000
Stromme, D	3,638	Tabor Home	700,081	Tonn, E	4,824
Strong Rehabilitation Centre, G F	9,374,177	Tahsis Hospital	2,760	Top Crop Farm & Garden Supply Ltd	30,000
Stuart Lake Hospital	40,325	Tahsis Hospital Society	437,047	Tot N Tyle Daycare	53,891
Stuart Trembleur Band	6,000	Takasaki, S T, Dr	9,485	Total Communication Deaf Childrens Society Of B C	43,180
Stump, D	7,000	Takla Lake Band	17,500	Toem Travel Service (Trail) Ltd	6,652
Stump, L	2,000	Talon Books Ltd	6,925	Toem Travel Service Ltd	2,651
Sub Shop Restaurant	14,650	Tamahous Theatre Workshop Society	34,000	Touchstone Theatre Company	3,500
Substop	4,446	Tamblyn Drugmart	192,566	Tough, C	2,470
Sugar Bear Daycare Ltd	40,342	Tammys	6,282	Tourism Association Of Vancouver Island	52,794
Sugar Cane Rodeo Committee	4,000	Tammys Pacific Services Ltd	20,957	Tourism Industry Association Of B C	45,000
Sullivan Medic-Aids Corp.	4,630	Tansi Indian Friendship Centre	16,203	Town & Country Restaurant	7,056
Sumac Ridge Estate Winery Ltd	8,675	Tara Manufacturing Inc	15,000	Town Centre Optical	3,776
Sumas Clay Products Ltd	11,250	Taylor Manor	799,726	Town Of Comox	2,107,352
Sumas Indian Band	12,500	Taylor Proden Ventures Inc	30,000	Town Of Creston	549,473
Summer Explorations	2,624	Teasdale, A	8,935	Town Of Gibsons	623,353
Summer Of 73 Daycare Centre Society	32,069	Teck Corporation	154,740	Town Of Golden	722,008
Summerland Chamber Of Commerce	6,880	Teddy Bear Day Care	48,045	Town Of Hope	337,092
Summerland Community Homemaker Society	149,301	Teddys Cafe	6,060	Town Of Ladysmith	798,013
Summerland Funeral Chapel	2,051	Tedesco, C	11,607	Town Of Osoyoos	526,466
Summerland General Hospital	2,860	Tedorsthorst, S	13,718	Town Of Parksville	1,282,787
Summerland Hospital Society, The	1,376,026	Teigrob, K	6,003	Town Of Port McNeill	187,836
Summerland Pharmacy Ltd	211,460	Telephone Pioneers Of America	8,510	Town Of Princeton	379,556
Summerland School District 77	3,079,340	Telkwa Reading Centre	2,608	Town Of Qualicum Beach	838,397
Summerland Sportsmens Association, The	2,760	Tennison Out Of School Society	18,301	Town Of Sidney	1,351,470
Summit Drapery Ltd	5,637	Centre	35,869	Town Of Smithers	608,819
Sun Valley Rest Home	341,312	Terrace & District Arts Council	5,405	Toy Box Pre-School Centre	4,603
Sun Yat-Sen Garden Society, Dr	633,333	Terrace & District Chamber Of Commerce	3,000	Traffic Injury Research Foundation Of Canada	2,924
Sundance Daycare	45,447	Terrace & District Community Services Society	205,190	Trail & District Child Care Society	3,031
Sunflower Daycare Centre	27,190	Terrace & District Hospital Association	5,991,263	Trail & District Community Arts Council	4,470
Sunlight Optical	11,121	Terrace Advisory Recreation Commission	2,900	Trail & District Daycare Society	12,961
Sunny Day Care	21,842	Terrace Association For The Mentally Retarded	34,075	Trail & District Homemakers Service Association	466,089
Sunny Grocery	59,659	Terrace Cerebral Palsy Association	58,573	Trail Chamber Of Commerce	4,780
Sunny Hill Hospital For Children	3,565,538	Terrace Child Development Centre	3,275	Trail Public Library	25,139
Sunnybank Home	328,321	Terrace Co-Operative Association	23,431		
Sunnybrae Community Association	5,400				
Sunnyside Daycare Centre	23,631				
Sunnyside Guest Home	56,038				
Sunrise Hotel	2,901				

	\$		\$		\$
Trail Regional Hospital	15,894	Upper Fraser Valley Transition Society	78,633	Vancouver Resource Society-Kelly Court	140,639
Trail Regional Hospital Society	12,402,293	Upper Halfway Livestock Association	52,661	Vancouver Safety Council	104,891
Trail School District 11	11,593,607	Upper Island Planned Parenthood Clinic	8,863	Vancouver School District 39	108,486,357
Travellers Hotel	96,077	Upper Island Union Board Of Health	2,179	Vancouver School Of Theology	180,965
Travellers Hotel	14,583	Upper Nicola Indian Band	24,600	Vancouver Shakespeare Festival Society	5,000
Travel Canada Inc.	6,533	Urban Native Indian Education Society	14,011	Vancouver Society For Early Music	13,000
Traynor, L.	8,209	Urban D. E. Dr	11,395	Vancouver Status Of Women	83,492
Treasurer Of Ontario, The	8,500	Urquhart House	2,460	Vancouver Support Devices Ltd.	30,000
Treaty 8 Tribal Association	3,000	Urquhart Pharmacy Ltd.	135,280	Vancouver Symphony Society	665,500
Tri-Aviation	7,943	Urtsaki, S.	2,000	Vancouver Talmud Torah Society	235,059
Trigos Footwear	5,006	Utan Enterprises Ltd-Orion Home	691,862	Vancouver Taxi Ltd.	2,574
Trillium Extended Care Hospital	6,426	UVic Day Care Centre	100,594	Vancouver Teen Challenge	27,847
Trillium Health Care Society	1,344,116	UVic Out Of School Centre	14,832	Vancouver Vocational Institute	2,000
Trillium Lodge	1,036,446	V I Programs For Special Children	3,520	Vancouver Water Ski Club	2,883
Trinity Center Care Society	806,561	Valemount Drugmart Ltd.	28,784	Vancouver Women In Trades Association	9,400
Trinity Park Lodge	70,087	Valemount Public Library	7,331	Vancouver Womens Health Collective	52,145
Trinity Western College	23,426	Valenciano, R & C	25,403	Vancouver Y M C A	11,694
Trout, W & G	12,849	Valenciano, G	3,780	Vancouver Youth Symphony Orchestra Society	10,000
Tru-Valu Optical	62,742	Valenciano, H S	8,354	Vancouver-Richmond Association For The Mentally Handicapped People	700,649
Tru-Vu Discount Optical Inc.	3,231	Valenciano, R	8,414	Vanderhoof Fall Fair Association	10,000
Trudis Fashions	2,699	Valentine Rest Home	74,655	Vanderhoof Hearing Impaired Association	7,215
Tsang, G. Dr	2,178	Valhavan Home	259,738	Vanderhoof Homemakers Society	127,017
Tawwassen Drugs	79,006	Vallee, G	11,695	Vanderhoof Pharmacy Ltd.	116,722
Tack 7 Project Co-Op Association	10,256	Valley Motor Inn	2,298	Vanderhoof Public Library Association	9,108
Tador Lodge Rest Home	48,565	Valley Native Friendship Centre	17,869	Vans Place	39,545
Tugulinit Lake Improvement District	49,559	Valley Pharmacy Ltd.	401,005	Vansantvoord, D	5,198
Tumbler Ridge Health Care Centre Society	114,277	Valley Royals Track & Field Club	33,764	Vansickle, K	18,357
Tumbler Ridge Health Care Services Society	9,990	Valleyhaven Guest Home	293,862	Variety Club	87,025
Tugmin Canoe Club	3,000	Valleyview Childcare Centre	11,017	Variety Club Of B C Television	19,250
Turf Hotel (1967) Ltd	6,877	Valleyview Funeral Home	2,294	Variety Treatment Centre For Children	3,129
Turk, J	20,516	Valu Food Mart	2,613	Vella Hotel	11,065
Turnbull, A	2,052	Van Leeuwen Home	53,279	Vella Housing Society	2,345
Turning Point	66,320	Vancouver Academy Of Music	93,380	Venables, G	8,604
Turnt, S	3,900	Vancouver Allergy Supply	3,257	Vernon & District Association For The Mentally Handicapped	172,904
Tweedmuir Rod & Gun Club	5,525	Vancouver Art Gallery Association	442,000	Vernon & District Chamber Of Commerce	35,667
Twenty Twenty Contact Lens Centre	2,290	Vancouver Bach Choir	18,940	Vernon & District Homemakers Society	702,380
Twin Cedars Rest Home	59,930	Vancouver Ballet Society	18,940	Vernon Christian School Society	65,516
Twin Oaks Guest Home	4,046	Vancouver Board Of Trade, The	3,230	Vernon Community Arts Council	8,745
Tyee Pharmasave	62,895	Vancouver Botanical Gardens Association	7,160	Vernon Community Music School	12,500
U B C Health Sciences Centre Hospital Society	35,341,496	Vancouver Cantata Singers	30,000	Vernon Drug Ltd.	104,545
U B C Kindercare Society	28,491	Vancouver Central Lions Club	5,000	Vernon Figure Skating Club	12,905
U Hill After School Care	2,187	Vancouver Chamber Choir	30,240	Vernon Horseshoe Club	10,226
U N N Friendship Centre	2,500	Vancouver Chinese Canadian Activity Centre	182,000	Vernon Irrigation District	39,628
U N N Local 144	3,500	Vancouver Chinese Canadian Society	29,541	Vernon Jubilee Hospital	658,465
U S C Canada	25,000	Vancouver Chinese Canadian Society	7,841	Vernon Jubilee Hospital Society	16,037,165
Uchelet Indian Band	4,185	Vancouver Christian School Association	247,326	Vernon Judo Club	19,171
Uchelet Lions Club	2,587	Vancouver College Ltd.	816,069	Vernon Lions Club	10,300
Uchelet-Port Albion Chamber Of Commerce	3,130	Vancouver Commercial Rt 1st Pension Fund	8,100	Vernon Optical Ltd.	6,756
Ujimoto, G A	13,254	Vancouver Community College	46,516,956	Vernon Planned Parenthood Clinic	5,065
Ukrainian Housing Society Of Ivan Franko In Richmond	257,500	Vancouver Crematorium Ltd.	4,475	Vernon School District 22	22,292,898
Ulkatcho Indian Band	8,000	Vancouver East Cultural Centre	81,500	Vernon Ski Club	5,341
Umista Cultural Society	10,000	Vancouver Folk Music Festival	12,000	Vernon Social Planning Council	7,939
Underwater Hockey Association B C	12,508	Vancouver General Hospital	144,905,737	Vernon Transit Service	8,234
Unicef	10,000	Vancouver Gun Club	9,547	Vernon Womens Transition House	100,582
Uniform Law Conference Of Canada	4,000	Vancouver Indian Centre Society	12,241	Vernus Enterprises Ltd.	241,841
Uniglobe Glenmar Travel Inc	4,053	Vancouver Island Exhibition Association	23,140	Vertigo Graphics Ltd.	30,000
Union Of B C Municipalities	2,300	Vancouver Island Haven Society	78,553	V I Programs For Special Children, Development Centre For Special Children	6,160
United Buy & Sell Service	3,582	Vancouver Island Housing Association For The Physically Disabled (1976)	2,000	Via Rail Canada Inc.	16,811
United Cabs	3,099	Vancouver Island Literary Society	2,000	Victarian Enterprises Ltd.	14,841
United Commercial Travelers	64,162	Vancouver Island Mine & Industrial Safety Association	3,500	Vickies Daycare	3,100
United Lodge Ltd.	124,040	Vancouver Island North School District	85	Vicon Medic Pharmacy	145,635
United Native Nations	39,886	Vancouver Island Piping Industry	116,335	Victoria & District Caller Teachers Association	2,584
United Native Nations Local 108	25,750	Vancouver Island Programs For Special Children	11,880	Victoria & Vancouver Island Multiple Sclerosis Society	4,430
United Native Nations Local 143	36,500	Vancouver Island Publicity Bureau	32,906	Victoria Amateur Swimming Club	11,453
United Native Nations Local 206	3,000	Vancouver Island Regional Library	330,000	Victoria Association For The Care Of The Dying	5,610
United Native Nations Society Friendship Centre	16,464	Vancouver Island West School District	699,783	Victoria Chinatown Care Centre	430,131
United Native Nations Society Local 121	2,000	Vancouver Island West School District 84	4,019,320	Victoria Christian Education Society	72,092
United Native Nations Zone 8	3,500	Vancouver Kindercare Ltd.	4,162	Victoria College Of Art	19,000
United Optical	21,126	Vancouver Ladies Pipe Band Association	5,931	Victoria Conservatory Of Music	100,250
United Rooms	2,314	Vancouver Maritime Museum	63,000	Victoria Cool Aid Day Care Centre	24,683
United World College Of The Atlantic Ltd.	19,552	Vancouver Mental Patients Association	515,889	Victoria Cool Aid Daycare	20,893
Unity Daycare Centre	40,597	Vancouver Montessori School Society	26,470	Victoria Cool-Aid Society	297,813
Universities Council Of B C	701,000	Vancouver Multicultural Society Of B C	4,000	Victoria Cool-Aid Society & Youth Hostel	64,941
University Health Sciences Centre	1,195,960	Vancouver Museum	193,975	Victoria Crystalline Synchronized Swim Club	5,433
University Health Service Hospital	7,120	Vancouver Museum & Planetarium	24,253	Victoria Gaffers	2,000
University Hill After School Care Society	25,062	Vancouver Native Development Village Society	10,000	Victoria General Hospital (Fairfield)	38,909
University Of Alberta	2,000	Vancouver Neurological Centre	298,809	Victoria General Hospital (Helmcken)	20,154
University Of B C	200,140,174	Vancouver New Music Society	15,000	Victoria General Hospital Auxiliary	4,888
University Of B C Press	4,000	Vancouver Olympic Club	20,037	Victoria High Daycare	21,592
University Of Saskatchewan	2,500	Vancouver Opera Association	188,000	Victoria Highland Games Association	2,100
University Of Victoria	77,567,343	Vancouver Opera In The Schools	15,000	Victoria Hungarian Society	4,000
University Pharmacy Ltd.	54,344	Vancouver Oral Centre For Deaf Children Inc	173,023	Victoria Institute Of Gerontology	50,000
Uram, C	83,279	Vancouver Public Aquarium	31,000	Victoria International Festival	36,000
Uphill Memorial Home Society, The	637,678	Vancouver Resource Society For The Physically Disabled	524,895	Victoria Life Enrichment Society	424,981
Uppin Health Care Services Ltd.	2,295,673			Victoria Lodge	160,823
Upper Fraser Valley Developmental Pre-school Society	2,102				
Upper Fraser Valley Society For The Retarded	84,781				

SCHEDULE OF PAYMENTS

F 203

	\$		\$		\$
Victoria Native Pastball Club	12,000	Wallace, M E	2,178	Western Transportation Advisory Council	73,140
Victoria Native Indian Friendship Centre	20,564	Walman, W J	2,797	Westminster After School Society	13,338
Victoria Plastics Co Ltd	7,200	Walsh, P	62,497	Westminster Allergy Labs	12,618
Victoria Prosthetic Laboratory	104,832	Walters, K C, Dr	5,550	Westminster Pharmacy	466,807
Victoria R E A D Society	5,919	Wan Yan Restaurant Ltd	2,908	Westminster West End Pharmacy Ltd	360,230
Victoria Symphony Society	152,780	Wapiti Ski Club	40,367	West Department Store Ltd	5,264
Victoria Track & Field Club	44,359	Ward Optical Ltd	4,984	Westside I D A Pharmacy	40,228
Victoria West Community Y	9,292	Ward, W B, Dr	2,098	Westview United Nursery School	4,395
Victoria Womens Transition House	125,771	Wardell Aqua Comfort Ltd	8,031	Westwood Child Centre	5,725
Victoria YM-YWCA Out Of School Program	11,650	Warshawski, R J, Dr	2,420	Westwood Daycare Centre	6,264
Victoria-Esquimalt Minor Hockey Association	3,420	Washington Holdings Ltd	2,420	Whaletown Community Club	2,023
Victorian Hospital	13,942	Waterfront Theatre Society	19,334	Whalley Day Care Centre	8,912
Victorian Hospital & Health Services Society Of Kaslo	518,757	Waterline Yachts Inc	6,814	Whalley Legion Junior Band Parents Association	38,038
Victorian Order Of Nurses B C	7,611	Watts Burns & Davis In Trust	40,500	Whalley Optical Centre	5,400
Victorian Order Of Nurses For Canada	83,115	Weaver, A	2,000	Wheeler, D	3,187
Vido	6,155	Weaver, B A, Dr	2,218	Wheels For The Handicapped Society	2,960
Viet Pharmacy Ltd	123,681	Weaver, B R	25,251	Whispering Pines	52,988
Viking Display Services Ltd	11,400	Webb Holiday Acres	2,762	Whispering Pines Lodge	174,356
Villa Cathay Care Home Society	1,290,794	Websters Corners Daycare Centre	65,961	Whistler Chamber Of Commerce	3,723
Villa Pandora	104,489	Wedmann, W	10,345	White Clinic Pharmacy Ltd	371,758
Villa Vista Lodge	157,953	Wee Care Centre	19,763	White Gates Lodge	202,340
Village Daycare Society	6,146	Wee Care Day Care Society	2,000	White Heather Manor (1981) Ltd	180,364
Village Drug Mart Ltd	6,808	Wee Tots Daycare	6,266	White Heather Rest Home Ltd	5,612
Village Markets Ltd	3,846	Weinstein, M	6,266	White House Guest Home Ltd	184,740
Village Of Alert Bay	140,169	Welcome Home Daycare	4,420	White Lodge Rest Home	127,876
Village Of Ashcroft	486,221	Wellington Opticians	2,566	White Lunch Cafeteria	19,503
Village Of Belcarra	131,796	Wenner, R A	6,959	White Rock & District Chamber Of Commerce	6,190
Village Of Burns Lake	355,602	Wenowen Guest House	196,778	White Rock Come Share Society	138,511
Village Of Cache Creek	282,673	Wes Pharmacy	55,074	White Rock Coordinating Centre Society	6,135
Village Of Chase	568,770	Wescana Pharmacy Ltd	112,767	White Rock South Surrey Taxi	2,595
Village Of Clinton	173,945	Wessel Optical Ltd	14,676	White Rock Summer Theatre	26,000
Village Of Cumberland	232,005	West Arm Concrete & Gravel Ltd	27,050	White Rose Cafe	6,911
Village Of Fort Nelson	922,449	West Coast Environmental Law Research Foundation	4,000	Whitecap Books Ltd	8,140
Village Of Fort St James	192,071	West Coast General Hospital	276,986	Whitewater Ski Society	2,049
Village Of Fraser Lake	180,851	West Coast General Hospital Society, The	6,910,563	Wholesome Meals On Wheels Association Of Port Alberni	2,688
Village Of Fruitvale	229,395	West Coast Health Care Services Ltd	331,590	Wiebe, K	44,153
Village Of Gold River	197,813	West Coast Wool	5,000	Wilberforce Cooper Care Society, The	326,235
Village Of Granite	120,275	West End Adult Day Care	96,131	Wilcox, J D, Dr	2,501
Village Of Harrison Hot Springs	163,449	West End Out Of School Care Society	12,166	Wilkmess Airline (1975) Ltd	3,182
Village Of Hazelton	225,811	West End Pharmacy Ltd	149,778	Wilkinson, D	2,500
Village Of Kaslo	260,941	West Hotel	10,816	Willers, H P W	2,550
Village Of Keremeos	280,749	West Kootenay Aquatic Society	30,073	William Roper Hull Home, The	12,499
Village Of Lake Cowichan	557,395	West Kootenay Cerebral Palsy Association	47,726	Williams, N & M	5,300
Village Of Lillooet	385,685	West Kootenay Cultural Society	7,500	Williams Lake & District Association For The Mentally Retarded	42,336
Village Of Lions Bay	80,959	West Kootenay Educational Resource Society	35,828	Williams Lake & District Chamber Of Commerce	3,800
Village Of Lumby	219,322	West Kootenay Mine & Industrial Safety Association	3,000	Williams Lake & District Day Care Society	2,045
Village Of Lytton	112,274	West Kootenay Power	16,403	Williams Lake & District Day Care Centre	32,645
Village Of Masset	228,164	West Kootenay Union Board Of Health	2,134	Williams Lake & District Homemakers Service	317,617
Village Of McBride	541,973	West Point Grey Day Care Society	16,561	Williams Lake Carnage Committee	2,552
Village Of Midway	79,309	West Shore Laylun	406,936	Williams Lake Community Arts Council	5,855
Village Of Montrose	187,763	West Vancouver Band Association	3,718	Williams Lake Indian Band	32,300
Village Of Nakusp	175,364	West Vancouver Community Arts Council	7,045	Williams Lake Jubilee Car Society	106,623
Village Of New Denver	160,092	West Vancouver Day Care Centre	2,316	Williams Lake Mustangs Junior Hockey Club	25,097
Village Of Oliver	169,593	West Vancouver Daycare Society	16,914	Williams Lake Optical	24,429
Village Of Pemberton	206,514	West Vancouver Montessori School	11,062	Williams Lake Planned Parenthood Clinic	5,260
Village Of Port Alice	247,730	West Vancouver Otters Swim Club	8,042	Williams Moving & Storage (B C) Ltd	3,056
Village Of Port Clements	136,953	West Vancouver School District 45	11,029,612	Willington Hospital Ltd	1,246,783
Village Of Port Edward	231,665	West Vancouver Senior Citizens Housing Society	10,498	Willits Taylor Drugs Ltd	140,979
Village Of Pouce Coupe	179,680	West, V	2,200	Willow River Recreation Association	4,641
Village Of Salmi	104,220	Westbank & District Boys & Girls Club	25,000	Willowdale Guest Home Ltd	227,305
Village Of Sayward	87,756	Westbank Drug Mart	177,517	Willowhaven Lodge	30,328
Village Of Sechelt	114,026	Westbank Elementary School	2,004	Willowhaven Private Hospital	1,173,584
Village Of Shelton	138,942	Western Allergy Services Ltd	18,324	Wishire Lodge	1,083,641
Village Of Slokan	231,406	Western Canada Theatre Company	61,500	Wilson Boarding Home	3,172
Village Of Tahsis	199,328	Western Community Chamber Of Commerce	3,553	Witshire, T	2,490
Village Of Taylor	140,464	Western Community Incorporation Review Committee	10,000	Win Bran Rest Home	4,544
Village Of Telkwa	223,604	Western Fibres Ltd	18,364	Windermere District Hospital	63,649
Village Of Tofino	139,234	Western Foundation For Advanced Industrial Technology	74,757	Windermere District Hospital, The	1,364,281
Village Of Uchuellet	333,559	Western Front Society	7,000	Windermere District Social Service Society	30,240
Village Of Valemount	172,653	Western Greenhouse Growers Co-Operative Association	3,639	Windermere School District 4	3,655,344
Village Of Warfield	131,701	Western Index Manufacturing Ltd	26,929	Winfield Pharmacy Ltd	174,270
Village Of Zeballos	195,073	Western Indian Agricultural Corp	5,000	Wing Cafe	16,002
Village Of 100 Mile House	94,030	Western Indian Rodeo & Exhibition Association	5,000	Wings Hotel	13,574
Village Pharmacy	34,420	Western Indian Rodeo Association	5,000	Wings Travel Service Ltd	4,512
Vinge & Associates, Bernard C	3,052	Western Institute For The Deaf	318,192	Winn-Transition House	30,120
Vingda Hindu Parish Of BC	2,000	Western Joint Electrical Training Society	21,924	Wiseways Pre-School	2,589
Vista Drugs (1980) Ltd	96,198	Western Optical Ltd	2,085	Wisteria House	34,351
Viviana Family Daycare	2,508	Western Pacific Marine Ltd	194,000	Wisteria House Society	167,115
Vogue Hotel	13,733	Western Pentecostal Bible College	3,140	Witt, P A, Dr	6,350
W D Holdings Inc	2,630	Western Protein Foods Ltd	6,709	Women Against Violence Against Women/Rape Crisis Centre	86,492
W M Community Pasture Ltd	25,500	Western Saws Ltd	6,150	Women In Trades Association	6,619
W M Research Inc	10,500	Western Society For Senior Citizens Services	46,370	Womens Auxiliary To G R Parkes Centre For Children	28,334
W O O M B	3,884			Womens Auxiliary To Navy League	9,660
Waddells Haven Guest Home	156,709				
Wade M, P & S	93,637				
Waglin Gilas	27,697				
Waglisla Recreation Committee	5,200				
Wain Road Manor	44,118				
Wainwright, W M, Dr	9,867				
Wakabayashi, A	4,784				
Waldorf School Association Of B C	36,555				
Walker, J	2,000				
Walker, M	9,516				
Wallace Family Daycare	2,488				

\$		\$		\$	
Women's Sexual Assault Centre Of Victoria	12,500	Winch Memorial Pharmacy	24,550	Zone Park Manor	728,876
Wonder Grow Products Ltd	15,000	Wyman Dance Theatre, Anna	75,000	Zone 3 Native Sport Society	2,750
Wonderland Nursery School	5,000	Y & R Foods	10,234	Zurkowski, D.	2,000
Wong, J.	2,543	Y M C A	55,443	Zurkowski, M R	2,000
Wood Vallance Hardware (1963) Ltd.	3,293	Y M C A - Y W C A	184,026	100 Mile & District Community Arts Council	2,045
Wood, S.	2,065	Y M C A - Y W C A Of New Westminster	9,961	100 Mile & District Minor Hockey Association	10,473
Woodbine Hotel	2,537	Y M C A Travellers Aid	5,604	100 Mile District General Hospital	2,689
Woodgrove Senior Citizen Housing	25,141	Y W C A	349,816	100 Mile District Hospital Society	1,749,823
Woodgrove Tots Town Childrens Centre	3,519	Y W C A Granny Ys	10,433	100 Mile House Community Club	45,367
Woodlands	13,213	Yalenka Ukrainian Cultural Society	6,250	1225 Hillside	30,523
Woodlands Manufacturing	4,390	Yard Holdings Ltd	5,400	1500 Mile Volunteer Fire Department	15,902
Woodlawn-Henderson Funeral Home	2,330	Yates, L.	4,659	1799 Motel	3,010
Woodsome Holdings Ltd	13,299	Yee, C F	2,050	4 Way Food Market	4,134
Woodward Stores Ltd	1,998,098	Yellow Cab Co Ltd	153,990	4-P Optical Co Ltd	5,048
Woodward, E.	9,207	Yellow Rose Motel	2,209	411 Senior Centre Society	139,692
Woolco Department Stores	50,524	Yeomans, C S	20,700	Grants under \$2,000	33,600,143
Woolco Pharmacy	300,101	Yip, J E, Dr	6,182		6,446,822,327
Woolworth Co Ltd, F W	18,715	York House School For Girls Society	485,514	Deduct receipts and credits applied against expenditures in financial statements but not so applied in the detailed supplier schedule—	
Workers Compensation Board Of B C	4,465,117	Yorston Medical Pharmacy	59,455	Advances to schools and other local districts, recovered through real property taxes.	(770,850,950)
Workwear World	35,060	Young Drivers Of Canada	6,367	Recoveries of expenditure made on behalf of other agencies	(33,640,374)
World Concern	8,000	Young Eyes Only Optical Ltd	2,627		
World Council (1983) Vancouver Planning Society	7,600	Youth Incentive	24,260	Total grants, contributions and subsidies	5,642,331,000
World Optical Co	2,737	Youth Parliament Of BC Alumni Society	5,565		
World Traders Ltd	2,259	Youville Residence	1,355,045		
World University Service Of Canada	10,795	Yucalita Lodge Society	1,099,176		
World Vision Of Canada	17,051	Yukon Drugs Ltd	4,518		
Wosks Ltd	2,785	Zackowski, G, Dr	12,101		
Wright, K	10,000	Zellers Ltd	35,025		
Winch Memorial Hospital	1,709,523	Ziegler Optical Ltd	9,259		
		Zion Lutheran Church & School	82,848		

PAYMENTS TO INDIVIDUALS, FIRMS AND CORPORATIONS FOR SUPPLIES OR SERVICES RENDERED

for the fiscal year ended March 31, 1984

	\$		\$		\$
A & A Logging Ltd.	17,165	Action Information Resources Management Ltd.	7,000	Albright, W & E	11,276
A & B Office Services Ltd.	5,360	Acutus Industries Ltd.	16,472	Albright, J.	10,237
A & D Blasting	41,660	Ad Blasting	8,625	Alcan Canada Products Ltd.	113,070
A & D Truck & Equipment	13,532	Ad-Print Markings Ltd.	52,438	Alco Service Ltd.	96,124
A & D Trucking Ltd.	49,028	Adair Trucking, J C	22,445	Alcott, C	38,397
A & E Fencing	12,199	Adamowicz, J K, Dr	62,449	Aldar Transport Ltd.	6,298
A & E Marine Ltd.	5,002	Adams & Son Ltd, J F	119,517	Alden Contracting Ltd.	28,951
A & E Sales & Service Ltd.	5,621	Adams Contracting, Vern	44,922	Aldersparre & Associates Consulting Inc.	8,400
A & G Contracting	11,616	Adams Glass	6,250	Aldinger & The Estate Of F T Aldinger, E	6,340
A & H Custom Milling	50,320	Adams Labels	5,098	Aldinger, E	6,763
A & M Non-Ferrous Metals Ltd.	21,827	Adams, D R	45,520	Aldridge & Associates, R G	71,686
A & R Contracting	66,029	Adams, R	9,913	Aleeda Motel	7,602
A & R Enterprises	35,904	Adams, S	12,432	Alex Body Shop	46,540
A & V Excavating Ltd.	7,939	Adanac International Forwarders Ltd.	7,989	Alexander Holburn Beaudin & Lang	216,161
A A A Diplomat Coffee System	5,267	Adanac Security & Specialty Bags	8,336	Alexander, I	65,879
A A R Western Skyways Inc.	26,169	Adaptive Testing Network Ltd.	24,000	Alger Trucking, L D	31,238
A B C Answering Service & Radio Paging Communications	18,319	Adastra Aviation Ltd.	82,951	Algoma Steel Corp Ltd.	320,076
A B C Iron Works Ltd.	12,032	Addison, B & D	5,376	Ali-Craft Boats Ltd.	5,374
A B C Pre-Kast Ltd.	443,059	Addison-Wesley Publishers Ltd.	892,989	All Bay Marine Ltd.	7,020
A B S Contracting Ltd.	11,817	Addley, D	8,015	All Kootenay Welding Supplies Ltd.	5,399
A B Trucking Ltd.	16,393	Addressograph Farrington Inc	5,373	All-Routes Express Ltd.	9,626
A C E Courier Services	63,007	Adel, T	13,446	All-West Glass (Burns Lake) Ltd.	5,358
A C Paving Co Ltd.	307,168	Adelane Trucking	27,766	All-West Glass Smithers Ltd.	9,843
A D S Grading	18,576	Adilman, P H, Dr	125,373	All-West Glass Terrace Ltd.	10,438
A E Concrete Precast Products Ltd.	7,394	Aldersparre & Associates Consulting Inc.	25,080	Allan & Ashford Ltd.	18,741
A E Contracting	8,377	Adtronics	29,793	Allan & Bowerman Ltd.	8,632
A G A Geodimeter Of Canada Ltd.	47,689	Adult Residence	105,208	Allan Trucking, Fred	43,330
A G Air Ltd.	6,685	Adult Volunteer Fund	23,240	Allcare Services	5,700
A L & T Development Corp.	12,180	Adventure Paving Ltd.	24,745	Allen & Hanburys	25,933
A L B Contracting	12,152	Ady Trucking, E	5,690	Allen Construction Ltd, Dave F	39,633
A L C Airlift Corp	14,886	Acicbele & Sons Contracting Ltd, Len	5,250	Allen Trucking	18,302
A M Bruning	27,057	Aero Asphalt Paving Ltd.	1,600,908	Allen, B	6,887
A M International Inc.	15,821	Aero Garment Ltd.	57,605	Allen, W G	6,672
A M Logging	9,077	Aero Geometrics Ltd.	17,825	Allens Log Structures	9,605
A M Multigraphics	24,161	Aerosol Fillers Inc.	6,130	Allevato, C	15,229
A P I Laboratory Products Ltd.	6,096	Aes Data Inc.	54,164	Allied Air-Land Express Courier Inc.	5,497
A T M Express Inc.	23,284	Agape Community Services	13,288	Allied Canada Inc.	1,788,243
A I Toilet Rentals Ltd.	10,655	Agar, P	10,070	Allied Chemical	131,508
A-Z Sponge & Foam Products Ltd.	27,779	Agassiz Ready Mix Concrete & Gravel	18,073	Allied Fixture Fabricators Ltd.	12,185
A-I Golden Moving & Storage	8,586	Agassiz-Harrison Community Services Society	21,312	Allied Indian Metis Society	16,176
A-I Machine & Welding (1980) Ltd.	18,448	Agassiz-Harrison School District 76	181,235	Allied Motorcycle Ltd.	13,597
A S Industrial Ltd.	16,173	Agency For Instructional Television	20,066	Allied Parts & Engine Rebuilders Ltd.	66,979
Aalbus, S	13,910	Agency Press Ltd.	288,640	Allied Shipbuilders Ltd.	237,726
Aamco Transmissions Inc.	7,638	Agent General - London	228,308	Allison Pass Sawmills Ltd.	6,544
Aanderaa Instruments Ltd.	7,071	Agg, B W	10,160	Allison, J	10,870
Aardvark Tractor & Machine Ltd.	25,825	Agrico Sales Ltd.	5,747	Allright Ladder Co Of Canada Ltd.	6,753
Aarons Trucking	15,498	Agricultural Land Development	22,465	Allstu Contracting Ltd.	18,674
Aasen, K	5,047	Agripharm Suppliers Ltd.	17,531	Allwest Forestry & Resources Services Ltd.	11,510
Abbotsford School District 34	193,987	Agro Chemical & Equipment Ltd.	16,077	Allwest Reporting Ltd.	191,923
Abbott Laboratories Ltd.	371,775	Ahlefeld, B	19,843	Allyn & Bacon Canada Ltd.	10,359
Abc-Cassidy Inc.	86,865	Ahlquist, R	12,041	Alma Group Living Home	56,475
Abco Services Ltd.	22,813	Ahnat Training Consultants Inc.	16,833	Alpenglow Resources	8,500
Abf Business Forms Ltd.	57,312	Aines & Taylor Electric Co Ltd.	10,268	Alpha Cine Service	80,063
Absolute Security Services Ltd.	31,767	Ainsworth Lumber Co Ltd.	255,724	Alpha Engineering Ltd.	10,890
Academic Press Canada	233,100	Air B C Ltd.	240,667	Alpha Home Care Services Ltd.	54,240
Accel Courier Co	8,137	Air Canada	218,052	Alpha Pharmaceutical Supplies Ltd.	61,232
Accord Business Credit Inc.	6,515	Air Nootka Ltd.	29,204	Alpine Auto Parts Ltd.	12,869
Accurate Rubber Products Ltd.	12,933	Air-Way Texturing & Insulation	65,720	Alpine Berry Construction	21,159
Accutemp Refrigeration & Air Conditioning Ltd.	8,899	Airesearch Aviation Co	8,830	Alpine Contracting Ltd.	46,310
Ace Asphalt & Maintenance Ltd.	92,692	Airkem Of B C Ltd.	34,906	Alpine Helicopters Ltd.	272,266
Ace Auto Towing	5,254	Airport Inn	12,870	Alpine Motel	17,142
Ace Explosives Ltd.	194,175	Airpro Equipment Ltd.	10,118	Alpine Paving (1978) Ltd.	160,361
Ace Productions Ltd.	9,111	Airspan Helicopters Ltd.	62,969	Alpine Riding Academy Ltd.	32,845
Achtem, R J.	14,899	Airways Truck Rentals & Leasing	373,841	Alpine Tree Service Ltd.	43,397
Ackerly, E	9,228	Aitken & Leary Contracting	21,606	Alpine Water	38,277
Acklands Ltd.	619,744	Akhurst Machinery Ltd.	189,864	Alpine Wholesale Ltd.	18,541
Ackles, T	13,292	Akron Transport Inc.	14,146	Alpine Wiring & Plumbing Supplies Ltd.	7,787
Acme Bulldozing & Trucking	41,325	Al & Sons Excavating Ltd.	73,830	Alpkem-Western Ltd.	28,522
Acme Electric Ltd.	32,962	Aladar Resources	100,324	Als Custom Auto Body Ltd.	20,754
Acme Locksmiths Ltd.	9,319	Aladdin Synergetics Inc.	92,353	Als Excavating	9,430
Acme Seelye Inc.	189,469	Alaska Highway News	5,047	Als Mobile Welding & Machining	6,456
Acme Signalisation Inc.	19,922	Alberti Automatic Transmission Ltd.	5,653	Als Salad King Ltd.	114,506
Acme Strapping Inc.	8,275	Alberti District Association For The Mentally Retarded	148,854	Alston Graphic Services	31,991
Acme Supplies Ltd.	26,657	Alberti Engineering & Shipyard Ltd.	6,518	Alta Lake Contractors Ltd.	8,196
Acme Transfer	6,816	Alberti Paving (1977) Ltd.	28,151	Alta Lake Electric Ltd.	22,492
Acme Truck & Bulldozing	44,369	Alberti School District 70	1,684,572	Altamont Private Hospital	36,968
Acres Consulting Services Ltd.	50,436	Alberti Septic Tank Service	13,595	Alternate Shelter Society	1,074,181
Acropolis Manor	18,706	Alberti Valley Citizen Advocacy Society	23,456	Altman Kahn Zack Hammerbers & Ehrlich	63,826
Acrow Canada Ltd.	1,730,862	Alberti-Chiyoquot Regional Hospital District	58,595	Amaz Of Canada Ltd.	7,245
Acrylic Mfg Ltd.	7,471	Alberta Educational Communications Corp.	6,446	Ambeau, J	14,228
Act 11 The Society For Assistance In The Community Today	807,059	Alberta Labour	8,244	Amberline Products Ltd.	21,400
Action Construction & Surveying Services Ltd.	164,073	Alberts Trailer Towing Ltd.	6,798	Ambacraft Services Ltd.	34,393
Active Auto Glass Ltd.	13,013	Albion Fisheries Ltd.	71,349	Ambulance Charges, Provincial	58,235
Active Landscaping Co.	16,300	Albreds River Pole Co Ltd.	5,258	Ambulance Employees Union	1,218,786
Active Rent-All (Queens) Ltd.	15,051			Ambulance Employees Union Pension Fund	604,111
Action Contracting Ltd, Dean	10,800			Amco Industrial Supplies Ltd.	59,229

Amco Wholesale Ltd.	9,067	Arca Associates Heritage Resource Consultants	13,688	Austral Enterprises Ltd.	22,996
American Airlines Training Corp.	61,332	Archbold, D.	37,076	Auto Marine Electric Ltd.	1,054,864
American Association Of Motor Vehicle Administrators	6,179	Archer, A & S	81,699	Auto Radio Service	7,060
American Biltrite Canada Ltd.	6,599	Archibald, R.	13,700	Auxier, J.	31,219
American Freeze Dry Inc.	26,026	Arctic Bulldozing	67,801	Avenue Farm Machinery Ltd.	20,900
American Hospital Supply	150,852	Arctic Light Vehicle Services Ltd.	27,817	Avair Aviation Ltd.	60,365
American Printing House For The Blind	32,049	Ardas, D & Vazdar, R.	7,392	Aviation Electric Ltd.	37,256
American Psychiatric Press Inc.	7,115	Arewise Ventures	11,207	Avis Rent A Truck	34,195
Ammo-Power Tool	12,814	Argenta Contracting Ltd.	238,747	Avison Management Services	46,983
Amundsen Medical Supply Ltd.	41,256	Argo Industries Ltd.	694,112	Avonlea House	51,751
Amos, H.	12,459	Argo Marine Builders Ltd.	38,797	Axis Oil Corp.	27,830
Ampak Ltd.	18,015	Argyll Lodge	9,563	Axsmith Western Ltd. Murray	8,161
Ampex Canada Inc.	69,977	Arkay Grading	12,930	Axon Industries Ltd.	16,323
Amsco Service	5,153	Arlinsky, M B. Dr.	46,706	Ayers, L G.	7,150
Anaham Indian Band	13,478	Arnak Chemicals Ltd.	49,759	Ayerst McKenna & Harrison Inc.	114,060
Anais Training Centre For Adolescents	187,591	Armature Electric Ltd.	5,960	B & A Rentals Ltd.	11,463
Anchikowski, R & A	6,664	Armo-Westel Inc.	1,648,715	B & B Contracting	219,524
Anchikowski Developments Ltd. Alan	43,204	Armour Trucking Ltd. Rob	14,255	B & B Industries	90,480
Anchikowski, A.	49,710	Armstrong & Associates, J F	18,111	B & C Radiators Ltd.	7,519
Anchor Industries Inc.	14,438	Armstrong & Sons, G E	66,654	B & D Commercial Stationers (1975) Ltd.	63,907
Anchor Industries Ltd.	51,862	Armstrong Farm Equipment Ltd.	6,681	B & E Grading	128,764
Anchor Textiles	7,274	Armstrong Sand & Gravel	107,858	B & E Trucking	23,877
Ancient Mariner Industries Ltd.	8,480	Armstrong Trucking Ltd. L H	7,578	B & F Mobile Glass	6,019
Andersen & Co. A	9,848	Armstrong-Dagg Representatives Ltd.	13,509	B & H Enterprises Ltd.	5,900
Andersen Contracting Ltd. N T	1,178,280	Armstrong-Enderby Association For The Mentally Retarded	46,854	B & H Equipment Ltd.	19,257
Anderson, D & C	57,881	Armstrong-Spallumcheen Community Association	65,732	B & J Parts Ltd.	24,929
Anderson Air Ltd.	226,554	Armstrong-Spallumcheen Community Services Centre	21,590	B & L Bulldozing & Contracting	22,490
Anderson Blowpipe Ltd.	5,365	Armstrong, J	89,940	B & L Security Patrol (1981) Ltd.	10,449
Anderson Construction Co Ltd. Emil	4,461,116	Armstrong, M	8,691	B & L Truck Rentals (Quebec) Ltd.	27,418
Anderson General Sales Ltd.	10,137	Arnold Contracting, Rocky	5,691	B & L Trucking	6,044
Anderson Lake Indian Band	5,989	Arnes Backhoe Service	27,884	B & Q Trucking	8,191
Anderson Trucking Ltd. C D	30,683	Arnett, B L	9,480	B & R Electronics Development Industries Ltd.	7,673
Anderson, A	5,220	Arnold, P G	7,007	B & S Emblem Ltd.	15,007
Anderson, D	22,940	Arnot, R G. Dr.	13,194	B & W Agricultural Services	6,713
Anderson, E B	6,072	Arno Automotive & Industrial Supplies	9,528	B A Blacktop	939,941
Anderson, H A	51,361	Arson Trucking, D	14,504	B A Blacktop (Cranbrook) Ltd.	77,657
Anderson, J	10,026	Arrow Lakes Development Committee	17,128	B A Blacktop Kamloops	158,512
Anderson, J F Dr	27,527	Arrow Lakes Hospital	5,044	B C Enterprises Ltd.	7,060
Anderson, J T	10,974	Arrow Lakes School District 10	525,439	B C Construction	61,690
Anderson, L	6,552	Arrow Transportation Systems Inc.	29,783	B C Travel Agency	41,623
Anderson, L M Dr	49,467	Arrowsmith House	74,002	B C Assessment Authority	4,680,971
Anderson, S	20,547	Arrowsmith Trucking & Contracting	6,194	B C Association For The Mentally Retarded	27,988
Anderson, W M	27,134	Arseault, D	47,505	B C Association Of Colleges	38,500
Andraft Services	10,950	Arseneau Trucking, Rick	29,008	B C Automatic Transmissions Ltd.	20,370
Andre, J J	14,553	Artemenko, L	30,824	B C Bearing Engineers Ltd.	64,800
Andres Trucking	27,745	Artisan Mfg Ltd.	9,616	B C Belling Ltd.	6,017
Andrew Trucking, Ron	60,621	Artomas Contractors Ltd.	92,258	B C Boral Association	21,953
Andrew, F	6,365	Aseline Trucking Ltd. Wayne	26,957	B C Buildings Corp.	233,632,829
Andrew, N J	6,600	Asgard Contracting Ltd.	98,241	B C Central Credit Union	117,255
Andrews Consultants Inc. Gregg	6,902	Ash Temple Ltd.	26,673	B C Civil Liberties Association	6,480
Andrews Trucking	18,909	Ashbridge, M	10,261	B C Clean Wood Preservers Ltd.	9,536
Andrews, D C	32,256	Asher & Associates, P	23,321	B C Coal Ltd.	8,782
Andrews, D C	8,728	Ashmore, R	14,858	B C Coast Vegetable Co-Operative	8,700
Andrews, J	5,642	Ashon Lodge	24,592	B C Conveying Machinery Ltd.	46,580
Androsak, P	26,458	Ashurst & Main	24,305	B C Corps Of Commissioners	242,906
Andrykew Contract Hauling Ltd. V	25,076	Ashton Trucking, Wayne	5,346	B C Corrections Association	76,365
Andy's Bulldozing	5,035	Aslin Logging Ltd.	26,058	B C Council For Leadership In Educational Administration	16,879
Angelica Whitehair Ltd.	18,710	Asp, E	74,175	B C Directories	58,536
Angers Holdings Ltd.	11,454	Aspinall & Associates Ltd. Craig	34,795	B C Equipment Co Ltd.	6,409
Angus Aviation Ltd.	20,203	Aspol Motors (1982) Ltd.	24,115	B C Ferry Corporation	885,375
Angus Catering Ltd.	46,097	Aspol Motors Leasing Ltd.	19,920	B C Forest Products Ltd.	1,003,449
Angus Tien & Associates Ltd.	8,638	Asson, R	7,020	B C Government Employees Union	23,156
Anixter Canada Inc.	31,758	Associated Engineering (BC) Ltd.	626,100	B C House - London	182,390
Annapis Bridge Consultants	929,432	Associated Glass & Ceramics Ltd.	14,684	B C Housing & Employment Development Financing Authority	3,833,281
Annapurna Projects Inc.	5,899	Associated Locksmiths Ltd.	9,012	B C Hydro & Power Authority	2,654,824
Anrons Roofing & Construction Ltd.	12,408	Associated Moving & Storage Ltd.	14,421	B C Industries	29,712
Anson, D	6,600	Associated Sheet Metal Products Ltd.	54,204	B C Institute Of Technology	216,130
Anthony & Associates Contracting Ltd.	53,266	Association Of Neighborhood Houses Of Greater Vancouver	130,887	B C Law Library Foundation	28,824
Anthony, T M	5,100	Asst Trucking Ltd. Reg	6,640	B C Lions Society For Crippled Children	6,229
Antonelli Trucking, J N	14,204	Astra Pharmaceuticals Canada Ltd.	16,244	B C Marine Shipbuilders Ltd.	7,073
Antoniou Auto Centre Ltd.	8,254	Astral Bellevue Classics	19,708	B C Medical Association	61,102
Antrobus Trucking Ltd.	12,005	Astrophic Industries Ltd.	444,151	B C Medical Equipment Ltd.	44,113
Apex Fruit & Vegetable Processors Ltd.	12,120	Atco Pacific	109,775	B C Neurological Group Home	152,401
Apex Topping & Falling	44,722	Atchabasca Drilling Ltd.	9,249	B C Oyster Board	5,548
Apollo Automotive Parts (1979) Ltd.	11,384	Atkins, A. Dr	13,071	B C Parents In Crisis	87,061
Apollo Forest Products Ltd.	14,309	Atlas Alloys	30,617	B C Professional Legal Interpreters	19,002
Apollo Installations Ltd.	35,337	Atlas Copco Canada Inc.	8,497	B C Rail Ltd.	283,140
Apollo Propane Sales & Service	9,167	Atlas Power Sweeping Ltd.	75,448	B C Research	191,182
Apollo Transport Ltd.	13,940	Atlas Supply Co Of Canada Ltd.	27,652	B C Safety Council	25,961
Apotex Inc.	11,546	Atlas Van Lines (Canada) Ltd.	35,132	B C Shopper Supplies Ltd.	30,726
Appl Enterprises Ltd. A G	49,417	Atlin Improvement District	16,400	B C Society For The Prevention Of Cruelty To Animals	12,614
Appeldorn Trucking Ltd. J W	16,808	Atlin Lake Excavating Ltd.	26,663	B C Steamship Co Ltd.	46,140
Appin Consultants Ltd.	108,862	Atlin Trucking & Cartage	46,671	B C Stevens Co Ltd. The	184,653
Apple Automotive	8,035	Atom Motors (Prince Rupert) Ltd.	11,409	B C Systems Corp.	67,436,501
Applied Hydraulic & Equipment Ltd.	12,012	Atonement Priests	13,225	B C Task Force For Immigrant Women	46,886
Applied Mammal Research Institute	46,972	Attache Construction	52,568	B C Teachers Credit Union	10,500
Applied Research Laboratories	7,976	Atwood & Associates	11,228	B C Telephone Co.	29,913,432
Apprenticeship & Employment Training Apps, F	568,859	Atwood Cooper Associates Ltd.	9,994	B C Timber Ltd.	667,068
Apps, R E C	8,693	Aube, N. Dr	20,328	B C Welding Supplies Ltd.	6,753
Apps, R N	23,866	Audiotronics Enterprises Ltd.	223,850	B C Wire Rope & Supply Co Ltd.	5,801
Aquafarms Canada Ltd.	8,215	Aurora Air Service Ltd.	31,132	B C Yukon Air Service Ltd.	68,866
Aquarius Surveying Ltd.	21,215	Aurora Oil Services Ltd.	7,193	B D C Ltd.	26,378
Arbolito Silviculture	107,736	Austies Safety Service (1971) Ltd.	8,975	B D C Management Ltd.	99,183
Arbutus Grove Nursery	367,627	Austing, O	6,965	B D H Chemicals Canada Ltd.	112,913
Arca Enterprises Ltd.	5,173				
Arcaud, P	6,809				

SCHEDULE OF PAYMENTS

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BFA Educational Media (Canada) Ltd	40,052	Barras, N.A.	27,277	Belanger Enterprises Ltd	79,497
B J & S Contracting	5,746	Barrday Western	17,993	Belanger, F.	17,934
B J Trucking	7,933	Barre Contracting	94,242	Belco Logging Ltd	12,384
B J's Catering Ltd	62,290	Barredo, M.L.	7,212	Belco Service Ltd	6,982
B P Exploration Canada Ltd	19,715	Barrodale Computing Services Ltd	17,600	Belcourt, L.	7,500
B R Logging Ltd	14,919	Barrow, B.H.	34,304	Beles, C.	20,185
B S C Canada	588,174	Barry, C.	5,029	Belfour Trucking, Wayne	23,332
B W Auto-Marine Services Inc.	8,041	Barry, F.A. Dr	21,293	Bell & Bishop Ltd	19,444
B W Services	13,950	Barry, H.	8,188	Bell & Howell Ltd	169,292
Baalim Automotive Ltd.	8,554	Barrys Moving & Storage	26,370	Bell & Howell Micro Photo Division	11,705
Bache Securities	30,200	Barrys Trucking	6,003	Bell Brothers Contracting Ltd	16,201
Backer Contracting Ltd. E & K	16,857	Bartel, S.	12,504	Bell Canada	23,388
Backer Logging Ltd. E & K	10,538	Bartesko, R.	9,289	Bell The Mover Ltd	9,274
Backer Trucking, Doug	5,677	Bartie & Gibson Co Ltd	17,865	Bell Ventures Ltd	30,327
Backstrom, M.A.	5,950	Bartlett, B.J.	5,339	Bell, D.J.	43,350
Bad Debt Expense	43,434	Base For Security Services (BC) Ltd	48,439	Bell, R.	19,108
Baduk Contracting Ltd.	63,560	Basford, S.R.	7,032	Bella Coola Consumers Co-Operative	
Bagnall, C.	15,210	Basran Holdings Ltd	29,020	Asan	14,709
Bailey, B.	13,111	Basran Trucking Ltd. G	15,724	Bella Coola Sand & Gravel	24,907
Bailey, M.E. Dr	11,385	Basran Trucking Ltd. Karma	57,242	Bella Coola Transplant Nursery	12,546
Bailey, S.	14,345	Bassett Contracting, Ken	78,657	Bella Coola Valley Child Care Society	18,752
Baillie, K.D.	16,764	Bassett Ltd, L.	42,315	Bella Coola Waterworks District	9,556
Bainbridge Contracting	30,440	Bassett, G.	28,077	Belle One Ventures	22,948
Baines Rentals Ltd.	16,120	Bassett, R.	98,149	Bellevue, H. & D.	62,259
Bains Gradall Service Ltd	126,975	Basso & Son General Contracting Ltd.	32,083	Bema Industries Ltd	87,035
Baird Backhoe Service Ltd, George	15,548	M.J.	17,865	Bendix Aviation Electric Ltd	15,672
Baird Bros Ltd	162,217	Boston Construction (1981) Ltd	698,362	Bengal Construction Co Ltd	46,809
Baird, C.	30,697	Boston Construction Ltd	176,381	Bendard, Verster Ltd	34,063
Batz, A. & J.	36,105	Batchelors Datamedia Ltd	9,704	Bennett & Emmott Ltd	7,278
Baker & Taylor Co. The	87,136	Bate, A.	70,587	Bennett, E.	18,844
Baker Healthcare Products Ltd	85,337	Bates Enterprises Ltd	9,724	Bennett, E.	33,036
Baker Lovick Ltd	501,086	Bath, B. & Dunlap, B.	13,017	Bennett, G.	13,541
Baker Materials Engineering Ltd.	16,406	Battensby, M. & Mecham, L.	26,406	Bens Contracting	19,687
Baker Supply Ltd	16,250	Battison, B.	9,919	Beppie, N.	5,951
Baker Travel Ltd	54,127	Bauer Industrial Equipment Ltd	5,752	Berean, K.B.	9,940
Baker Trucking Ltd, S.	13,948	Baumgartel & Co	11,170	Beres Ventures Ltd	6,480
Baker, C.W.	11,914	Bausch & Lomb	7,228	Berg, D.	93,697
Baker, R.	12,746	Baxter, B.	4,106	Berg, T.L.	9,478
Baker, R.S.	7,408	Baxter, R.W.	6,426	Berge Trucking, J.G.	8,899
Baker, S.	6,285	Bayer, W.	9,130	Berger, N.A.	9,525
Baker, V. Dr	118,348	Bayshore Travel	10,543	Berks Intertruck Ltd	38,071
Bakerview Home	284,840	Bayside Construction Ltd.	69,425	Berna Home Marr & Coates	18,820
Bakerview Trout Farm	8,022	Bazak, R.	5,500	Bernard, L.	33,168
Bakken Agencies Ltd	69,348	Bench Contracting Ltd, A.	158,593	Berner, B. & L.	84,034
Bakken Excavating Ltd, B.	7,315	Beachy Excavating Ltd, G.A.	8,495	Bernick, K.	8,000
Bakken Tractor Service, T.	11,040	Beaman, G.	31,921	Bernier, C. & W.	21,788
Bakshi & Associates	24,714	Beamish, D.	7,373	Bergquist, B. & D.	84,123
Balagno & Associates Ltd, M.	32,360	Bear Cove Excavating Ltd.	6,606	Berry Construction Ltd, C.	85,184
Balcaen Consolidated Contracting Ltd	13,397	Bearcat Contracting Ltd.	6,733	Berry Trucking, K.	7,630
Balco Industries Ltd	111,341	Beardsley & Associates	7,455	Berryland Canning Co Ltd	6,056
Balfour Guthrie (Canada) Ltd	10,663	Beatch, M.	8,332	Beria, J. & C.	79,962
Ball, P.	25,711	Beaton, L.	16,474	Bertel Enterprises	6,124
Ballam Sand & Gravel	20,320	Beaton, M.	16,910	Bertram Street Residence	49,706
Ballantines Contracting Ltd	122,145	Beattie Contracting Ltd, Karl	67,167	Bescor Electric (1977) Ltd	13,563
Ballingier Trucking Ltd, D.W.	23,181	Beaton-Doug Livestock Association	9,042	Best Bulldozing Ltd	35,121
Ballyk, D.M.	5,162	Beatty Floors Ltd	9,035	Best Theatre Supply	20,981
Bambrick, C.	6,480	Beau Photo Supplies Ltd	10,183	Best Trucking, Jimmy	14,617
Ban-Tag Holdings	34,040	Beaubein Contracting Ltd, Garry	10,908	Bethell, J.	31,578
Banco Equipment Ltd	8,327	Beauchemin, P.	7,450	Bethesda Home	144,353
Band Electronics Ltd	8,316	Beaudette, R. & J.	21,298	Bethlehem Copper Corp Ltd	14,336
Bandstra, J.	15,832	Beaudette Contracting, Dennis	24,840	Better Methods Consulting	31,689
Bank Of B.C.	439,438	Beaudry Trucking, Jim	32,073	Bevan Lodge Association	57,661
Bank Of Montreal	531,260	Beaufort Air-Sea Equipment Canada Ltd	19,490	Bevon Trucking	13,299
Bank Of Montreal Leasing Corp	27,341	Beaumont Timber Co Ltd	13,136	Beveridge, A.	12,410
Bank Of Nova Scotia	92,213	Beaumont, J.	22,871	Beyer, G.	38,308
Bankeno Resources Ltd	154,446	Beaumonts Ltd	7,970	Beyer, H.M.	16,625
Bannen, J. Dr	8,502	Beaven & Sons Enterprises	10,584	Bicchieri Enterprises	20,579
Bannavren Guest House Inc.	6,353	Beaven Ltd, Rob	14,524	Big Well	7,780
Bannert, W.G.	23,851	Beaven, L.	33,825	Biddlecombe, G.I.	9,340
Banyan Center	376,464	Beaver Foods Ltd	278,451	Bierman, R.M.	13,555
Banzer Contracting Ltd, Kurt	63,949	Beaver Lodge Residential Training Centre	538,385	Bifano, E. & M.	32,746
Bar Mac Auto Marine Ltd.	8,867	Beaver Lumber Co Ltd	30,242	Big Bear Development Corp	39,714
Bar-O-Electric Ltd	43,313	Beaver Plastics Ltd	348,773	Big Bros & Big Sisters Of Greater Victoria	9,034
Barber Ellis Of Canada Ltd	690,111	Beaver Transport Ltd	6,202	Big Brothers Of Greater Vancouver	39,312
Barclay, G.	58,982	Beaver Valley Sand & Gravel	38,992	Big Chief Moving & Storage	7,017
Barclay Trucking, John	13,820	Beaverfoot Resources Ltd	18,560	Big Country Storage Terminals Ltd	10,219
Barden Contracting Ltd	9,021	Beckman Instruments Inc.	76,006	Big Job Trucking	7,927
Bareish, M.	6,160	Becton Dickinson Canada Inc.	212,015	Big Johns R.V. Clinic	6,477
Barge, D.	5,257	Beddington & Son Backhoe Service	20,499	Big Pine Logging Ltd	5,285
Bargetzi, S.P.	17,500	Beddington, S.E.	27,573	Big Sisters Of Greater Vancouver	28,776
Barker Contracting Ltd, W.	113,715	Beddows, C. & I.	28,453	Big Springs Enterprises Ltd	49,199
Barker Tees & Clare	5,579	Beddows, C.P.M.	14,848	Big Valley Auto Service Ltd	8,614
Barkeley International Ltd, Len	87,786	Bedell Contracting, Glen	15,610	Big Valley Contractors Ltd	22,851
Barles, K.M.	9,261	Bedell Holdings, Vern	150,991	Big Whole Sky Developments Ltd	28,253
Barlow, P.	7,898	Bedier, R.	80,314	Big Horn Helicopters Inc.	97,877
Barnes Creek Contracting Ltd	261,201	Beechwood Services Ltd	36,194	Biglawchuk, M.	9,782
Barnes Logging & Dozing, Frank	23,932	Beeds, S.	25,360	Bitinski, D.	40,250
Barnes Security Services Ltd	29,609	Beegge Submarine Sandwich Shop Inc	8,431	Billings, J.	27,114
Barnes, F.	52,020	Beenan, L.	6,042	Billmar Contracting Ltd	143,856
Barnes, K.	5,220	Bees, W.D.O.	24,797	Bills News & Confectionery Ltd	19,990
Barnett, G.	6,430	Behmer Graphic Supplies Ltd	40,998	Bimac Trucking Ltd	13,064
Barnley, R.C.	33,000	Beking Moving & Storage Co Ltd	9,082	Bingham, J.	28,840
Barr Bulldozing & Trucking, Fred	17,409	Bel-Pur Industries	14,279	Binks, L.J.	6,834
Barr Contracting (1968) Ltd	70,772	Belair Trucking, Maurice	18,014	Binnie, J.P.K. Dr	53,536
Barr Trucking	57,601	Belair, M.	6,245	Birch Grove Enterprises	41,110
Barr-Nine	182,585	Belair, R.	19,877	Birch Lodge	307,415
Barr, D.	8,914			Birch, A.	12,361

Birchall, G. Dr.	18,430	Book Center Inc.	5,610	Breakaway Consultants Ltd.	18,758
Bird, F.	21,307	Book Society Of Canada Ltd.	71,304	Breaks Bulldozing, Ken	10,202
Bird, R. B.	5,319	Boon Excavating Co Ltd, Mike	11,197	Breaks Gravel Sales	174,690
Birks	36,571	Boon, D.	26,947	Bredt, D. R.	8,620
Birmie (1981) Ltd, G. H.	69,536	Boon, P. J.	63,286	Breen, H. Dr.	69,039
Bishop Cridge Society	272,034	Boon, P. J. Dr.	31,718	Brennan, D. & Chipperfield, B.	65,170
Bissett Ltd, Lance	45,949	Booth Enterprises	18,254	Brenpar Construction Ltd.	81,212
Biten, H. C.	12,399	Booth, B. A. D.	34,761	Brent Surgical Ltd.	10,804
Bitz Trucking, Ed.	35,895	Booth, B. F. Dr.	44,488	Brentwood Dodge Ltd.	20,821
Bjork, W.	6,959	Boots Drug Stores	11,176	Brentwood Enterprises Ltd.	321,642
Bjorn, A. & Bates, B.	10,540	Boraston, W. R. Dr.	7,284	Bretell Electric Ltd.	29,994
Bjornson, T. & D.	70,206	Borden Contracting, Greg.	6,500	Bretts Chevrolet Oldsmobile Cadillac Ltd.	37,638
Bjornson Holdings Ltd.	8,385	Borden Metal Products (Canada) Ltd.	148,254		
Bjornson Trucking, Bud	15,393	Border Brokers Inc.	18,131	Brewer, M. & Lutyk, R.	18,462
Black Contracting, D.	75,214	Boreal Silviculture Services	6,268	Brewer, R. H.	5,220
Black Top Cabs Ltd.	8,431	Borek Air Ltd, Kenn	95,261	Brewin Milne & Morley	5,162
Black, B.	12,204	Borek Construction Ltd.	1,054,519	Brezion Valley Contracting	76,590
Black, W. W. Dr.	76,989	Boring Snow Plowing, W.	41,401	Brickwood, P.	20,900
Blackburn Excavating Ltd.	57,608	Born, G. J.	8,250	Brickwood, P.	8,436
Blackburn, J.	14,618	Borstad Cartage Ltd.	6,060	Bridge, V. & G.	13,752
Blackburn, L.	8,364	Borstad Welding Supplies (B. C.) Ltd.	26,950	Bridge Lake Enterprises Ltd.	518,641
Blackhams Construction Ltd.	7,054	Bosovich, B.	58,591	Bridge Lake Kamloops Freight	5,560
Blackhams Sand & Gravel	45,983	Bott & Co (1976) Ltd, Frank L.	50,552	Bridge Lake Tree Service	29,793
Blackline Asphalt Ltd.	180,622	Boudreau, C.	9,770	Bridge River-Lillooet News	5,739
Blackman, D. H. Dr.	7,503	Boudreau, G. M.	7,272	Bridge Services, P.	21,550
Blackmore, B.	9,372	Boughey, W. S.	10,000	Bridge Society	199,716
Blackwater River Logging	10,248	Boughton & Co.	5,875	Bridge, H. W. Dr.	48,310
Bladen Contracting Ltd.	30,254	Boulanger, N.	20,435	Bridgewater Associates Inc.	19,050
Blaine Group Inc., W. D.	5,492	Boulding, M.	18,295	Briela Logging Ltd.	13,355
Blair Construction Ltd.	142,937	Bouman, C.	11,247	Brierton, M.	13,084
Blair Enterprises Ltd.	8,182	Boundary Cartage & Excavating Ltd.	8,407	Brierton, S. G.	34,115
Blair-Behnen Ltd.	6,994	Boundary Electric Ltd.	6,366	Briggs, M. & R.	81,251
Blair, A.	6,600	Boundary Family & Individual Services Society	5,000	Briggs, K. & S.	6,785
Blair, D.	15,395	Boundary Forestry Consulting	32,060	Briggs, R. F. Dr.	40,657
Blair, N. J. Dr.	6,757	Boundary Homemaker Service	12,029	Bright, B. R. Dr.	10,500
Blakes Moving & Storage	11,339	Boundary Homemaker Service Association	20,829	Bright, C.	29,990
Blanchet Contracting	6,038	Boundary Lodge	30,540	Brinco Mining Ltd.	21,229
Blanch, J. S. Dr.	8,831	Boundary Mechanical Ltd.	16,586	Brindamour, L.	15,957
Bland, M. P.	7,368	Bourgeois, L. Y.	11,860	Brink Forest Products Ltd.	14,560
Blaskos Egg Farms Ltd.	8,951	Bourne Lyall Davenport & Herbert	13,407	Brink, R.	66,477
Blastrock, A. E.	7,497	Bovill Contracting Ltd, Tom.	24,975	Brinkman & Associates Reforestation Ltd.	246,176
Blaze Logging Ltd.	19,276	Bow Horn Bay Fire Protection District.	70,273	Brinkman Contracting Ltd, D.	528,841
Blew, H. & P.	11,370	Bow Mac Lease	5,529	Brinkmann Instruments (Canada) Ltd.	7,800
Blew, H.	5,436	Bow Mac Truck Rentals	14,169	Brinks Canada Ltd.	44,029
Blinkhorn, A.	31,427	Bowen Island Fire Protection District	36,902	Bristol Laboratories Of Canada	99,609
Blinston, B.	7,346	Bowers Funeral Service Ltd.	15,485	Bristol-Myers Pharmaceuticals	9,371
Block Bros Realty Ltd.	6,418	Bowers Medical Supply Co.	157,137	Britannia Community Services Centre Society	31,662
Block Drug Co Canada Ltd.	10,177	Bowes Co Ltd.	46,703	Brico Structures Ltd.	16,726
Block, A. M.	29,504	Bowes Moving & Storage	5,018	Britain Steel Ltd.	2,919,529
Blomley, B.	9,562	Bowler Co, R. R.	9,995	Bro-Dart	11,088
Blomquist Bros Logging Ltd.	11,239	Bowly, D.	8,451	Broad Trucking, Ed.	61,108
Bloom & Sigale Ltd.	75,753	Bowman, A. & R.	55,581	Broadacres Residence For Handicapped Adults	159,408
Bloxham, J.	21,640	Bowman Products (Canada) Ltd.	10,217	Broadfoot Trucking Ltd, Roy	29,626
Blue Canyon Concrete Ltd.	46,241	Boxmaster	62,245	Broadfoot, F. D.	33,093
Blue Chip Software	6,226	Boychuk, L. & B.	36,365	Broadview Home	18,216
Blue Lake Contracting Ltd.	97,421	Boyd & Associates, R. G.	21,940	Broadway Bulldozing	12,865
Blue River Improving District	11,907	Boyd Marketing Inc.	5,743	Broadway Printers Ltd.	20,535
Bluebird Cabs	10,294	Boyer, D.	22,392	Broadway Refrigeration & Air Conditioning Co Ltd.	6,970
Blesky Oil & Gas Ltd.	196,013	Boyle & Co.	5,418	Broadway Shell Service	7,889
Blundell Contracting Co Ltd, Ron	10,267	Boyles Backhoe Ltd.	8,877	Brodie Brush Co Ltd.	48,406
Blunt Creek Logging	18,116	Boyles Operation	5,896	Brooker Wheaton Aviation Ltd.	39,695
Blunt, A.	42,978	Boys & Girls Club Of Greater Victoria	127,611	Brooks Contracting Ltd, Stan	44,033
Blyth, S. G.	8,610	Boys & Girls Club Of Kamloops	39,664	Brooks Trucking, F.	11,878
Bme Supply & Equipment Co.	6,237	Bozanich, I.	23,442	Brooks-Corning Co.	70,395
Bobell Trucking Ltd.	22,184	Bozarth Trucking Ltd, Aaron	5,386	Brooks, E.	8,821
Bobolink Childcare Society	33,600	Bozarth & Sons Backhoe Co Ltd, R.	24,492	Brooks, M.	15,774
Bobowski, H.	11,543	Brady Motors Ltd.	5,252	Brooks, T. J.	12,154
Bobs Mercantile Ltd.	42,641	Brace, T. Dr.	11,554	Brothers, D. L.	51,315
Bock, D.	34,803	Bracewell Balance & Instrument Service Ltd.	5,327	Broughton Communications Group	98,639
Bodie Trucking, Al.	43,710	Brackenhurst Farm (1978) Ltd.	9,234	Brown Contracting Ltd, Guy	168,447
Bodnar Contracting Ltd, Pete	64,491	Brackett Forestry Services, Ron	51,891	Brown Contracting Ltd, J. R.	41,746
Bodnar, L. S.	44,065	Braconner Logging & Construction Ltd	12,317	Brown, A. G. D.	32,760
Body Shop, The	15,922	Bradbrooke Crawford Green	48,654	Brown, D.	7,113
Boedeker, M.	7,678	Bradford & Sons Ltd, P.	68,628	Brown, D.	7,405
Boehler, I. & Gallagher, T.	38,114	Bradford & Sons, W. J.	13,283	Brown, J.	21,659
Boehmer, A.	5,925	Bradford Trucking	40,188	Brown, J.	38,122
Boehringer Ingelheim Canada Ltd.	6,471	Bradford Trucking, H.	95,094	Brown, L.	9,289
Boeke, V.	56,624	Bradley & Associates, H. J.	9,480	Browndale Care Society	1,076,222
Boer, J. M.	8,701	Bradshaw, L. R.	7,620	Browne, M. D.	27,037
Boileau, B.	25,794	Bradem Trucking, Jim	9,575	Brownies Cartage Ltd.	7,265
Bolster Enterprises Ltd.	100,203	Braeside Contracting	13,354	Browning-Ferris Industries Ltd.	12,154
Bolt, C.	5,079	Bramac Sales Ltd.	19,306	Bruce Trucking, J.	9,940
Bolton Trucking, Alex	7,288	Braisher Contracting, O. W.	91,564	Bruce, R.	35,642
Bolton, M.	12,361	Braithwaite, L. & W.	11,889	Bruce Stores Ltd.	85,207
Boltwood Contracting, Dan	88,003	Bramco Esso Service	7,751	Bruleigh, W. H.	13,939
Bomar Grading Ltd.	86,694	Bramcon Engineering Ltd.	78,768	Brumbach, K. & R.	27,720
Bombardier	8,031	Bramhall, C.	13,392	Brundage Contracting, Mike	7,935
Bond Trucking, C.	26,887	Bramhill, R.	21,550	Brunette Machine Works Ltd.	165,774
Bond, D. G. Dr.	20,904	Bramm, R. O. Dr.	34,030	Brunton, L. J. Dr.	15,841
Bondarove & Sons Contracting Co Ltd	95,577	Brandt Ltd, V. E.	48,974	Bryans Transfer Ltd.	11,314
Bone, R. F.	52,900	Brandt Construction Ltd.	1,059,270	Bryant Aviation Services Ltd.	72,717
Bonic Developments Ltd.	162,778	Bratton Ltd, H.	82,362	Bryant Trucking Ltd.	9,297
Bonn & Griffith	18,400	Bray Enterprises Ltd.	407,428	Bryant, D.	10,230
Bonner & McNair	103,682	Bray, R.	98,818	Bryant, V. L.	5,555
Bonner, N.	5,970				
Bonneville Holdings Ltd.	13,906				
Bonnie Brite Dry Cleaners	7,496				
Bonnyhair Lodge Ltd.	116,491				
Bonner, M.	43,159				

SCHEDULE OF PAYMENTS

F 209

	\$		\$		\$
Buchan, D.J. Dr.	17,418	Busy Bee Septic Tank & Sanitary Service Ltd.	5,412	Campbell River Family Counselling & Crisis Line Society	168,271
Buchanan Pontiac-Buick Ltd.	6,727	Butchart, G.W.	20,192	Campbell River Gull Service	8,896
Buchanan, F.C.	11,573	Butcher, B.	12,866	Campbell River Home Support Services	6,471
Buchbauer, P.	8,590	Butler Bros Supplies Ltd.	27,283	Campbell River Industrial Electronics	7,868
Buchholz, H & I	144,183	Butler Logging Ltd. E.J.	21,483	Campbell River School District 72	2,611,901
Buchmann Enterprises Inc.	9,411	Butlin, R.J.	323,384	Campbell Scientific Canada Corp.	68,327
Bucholtz, B.	20,019	Butt & Bowes Food Equipment Ltd.	34,073	Campbell St House	47,763
Buck Ford Sales Ltd. D.	8,034	Butterfield, O.	5,156	Campbell Van Lines A.M.I.	5,045
Buckerfields Ltd.	67,423	Butterworth & Co (Canada) Ltd.	66,320	Campbell, A.	6,873
Buckland & Taylor Ltd.	47,448	Buursema, A.	25,219	Campbell, A.	40,228
Buckley, E.	27,937	Buwald, A.	15,786	Campbell, C.T.	29,710
Buckshons Pharmacy Ltd.	18,582	Buy Low Foods Ltd.	17,592	Campbell, D.L.	7,495
Buckskin Land & Cattle Co Ltd.	26,920	Buy-Rite Market	11,738	Campbell, F.	12,782
Budd, S.	44,713	Buzdon Enterprises Ltd.	7,515	Campbell, J.	22,500
Budget Brake & Muffler	24,368	Buzkievich & Associates, Steven I.	11,932	Campbell, L.	28,301
Budget Rent A Car	45,852	Bye Trucking, Allan	29,036	Campbell, L.	7,526
Budget Rent A Car & Truck	14,680	Byford, R.	8,223	Campbell, L.	5,000
Budget Travel Ltd.	60,815	Bystryk, W.	22,921	Campbell, R.	28,475
Buds Truck & Equipment Ltd.	1,791,795	Bytown Diesel Sales Ltd.	8,744	Campson, F. Dr.	21,036
Buds Trucking	5,316	C & B Batteries Ltd.	6,879	Can Do All Marine (1983) Ltd.	25,142
Buehler Contracting Ltd. W.	10,230	C & B Services Ltd.	9,360	Can Dive Services Ltd.	17,198
Buena Vista Rest Home	10,261	C & C Logging Ltd.	148,974	Can Ex Truck Rental	288,569
Buffam Mah Ming Chaperon & Hall	38,773	C & C Merchants Wholesale Ltd.	7,128	Can Fin Forestry Ltd.	78,625
Bugera, P.	7,664	C & C Operations	5,800	Can Systems Ltd.	154,300
Buholzer Construction Ltd.	31,651	C & C Wood Products	5,043	Canada Carbon & Ribbon	17,878
Buck Creek Service	10,293	C & D Answering Services Ltd.	8,722	Canada Cement Lafarge Ltd.	98,155
Building Independent Living With The Disabled	6,885	C & F Equipment Rentals Ltd.	10,915	Canada Chain Ltd.	8,875
Bulkley Concrete	5,580	C & I Supply Ltd.	5,024	Canada Collage Inc.	28,580
Bulkley Valley Child Development Society	85,896	C & M Autobody	5,204	Canada Envelope Co.	141,375
Bulkley Valley Farm Supply Centre Ltd.	16,876	C & R Cone Harvesting Ltd.	8,061	Canada Law Book Ltd.	104,291
Bulkley Valley Wholesale Ltd.	7,826	C & R Roofing Ltd.	6,307	Canada Learjet Ltd.	474,374
Bulkley-Nechako Regional Hospital District	167,715	C & S Contracting Services	20,983	Canada Metal Co Ltd. The	7,713
Bull, M.	15,247	C A E-Morse	29,911	Canada News Wire Ltd.	26,825
Bulldog Bag Ltd.	42,939	C B A Engineering Ltd.	197,504	Canada Packers Chemicals	7,564
Bullins Construction	20,282	C C H Canadian Ltd.	45,870	Canada Packers Inc.	403,006
Bully, E.	10,388	C C Industries Recreation Ltd.	5,847	Canada Pension Plan Matching	11,712,859
Bulmer, G.	8,468	C C S Contracting Ltd.	24,048	Canada Permanent Trust Co.	11,099
Bulmer, G.R. Dr.	53,692	C C Scientific Services Ltd.	25,365	Canada Post Corp.	10,148,543
Bumstead Water Service	83,409	C D Nova Ltd.	70,431	Canada Printing Ink Co Ltd.	18,861
Bunks Contracting	40,725	C F T K C K T K Radio	7,192	Canada Sawlog Ltd.	237,547
Bunton, P. Dr.	18,557	C G M Services Inc.	45,862	Canada Sackett Inc.	22,128
Bunyan Tree Service, Paul	8,431	C G R Consulting Services	21,750	Canada Trust Co.	2,449,209
Burch Ltd, C.G.	31,589	C I P Daxion Inc.	636,794	Canadian Acceptance Corp Ltd.	8,723
Burden, A.	34,868	C M Q Communications Inc.	6,663	Canadian Aquatic Products Ltd.	7,538
Burdett, E.	30,052	C P I Equipment Ltd.	20,695	Canadian Auto Carriers Ltd.	20,749
Burgess, D & V.	112,353	C R B Logging Co Ltd.	36,415	Canadian Bank Note Co Ltd.	79,204
Burgess Plumbing Heating & Electrical Co Ltd.	6,665	C I L Inc.	23,995	Canadian Battery Corp Ltd.	18,038
Burgess Publishing Co.	5,848	C I L Platts Inc.	17,587	Canadian Cartographics Ltd.	27,329
Burgess, D.	5,264	Caballero Creek Contracting	17,906	Canadian Coleman Co Ltd. The	13,974
Burgis, P.	21,317	Cabott Construction Ltd. Walter	1,316,577	Canadian Conference Of Motor Transport Administrators	45,476
Burr Milne & Mangan	11,228	Cadillac Plastics	9,051	Canadian Consulate General	5,913
Burke Robertson Chadwick & Ritchie	20,802	Cahners Exposition Group	18,837	Canadian Corps Of Commissioners	126,896
Burlingham, R.	5,684	Cairns, J.D.	5,740	Canadian Council Of Resource & Environment Ministers	45,000
Burlington Northern Railroad Co.	10,195	Cairns, P.	11,139	Canadian Customs-Wright Ltd.	6,558
Burnaby Association For The Mentally Handicapped	669,928	Cal Vic Trucking Ltd.	11,536	Canadian Deal Wind & Robella	54,174
Burnaby Bag & Burlap Ltd.	47,205	Calce Resources Ltd.	4,327	Canadian Delivery System Inc.	44,540
Burnaby Childrens Village Society	51,192	Caldera Consulting Ltd.	10,685	Canadian Dental Supply Ltd.	6,000
Burnaby Family Life Institute	16,054	Caldwell, M & W.	4,556	Canadian Fine Color Co Ltd.	47,187
Burnaby General Hospital	10,207	Caldwell, J.	9,659	Canadian Forest Products Ltd.	113,260
Burnaby Irrigation Ltd.	8,374	Calgary Computer Products Ltd.	10,078	Canadian Forestry Association Of BC	58,559
Burnaby School District 41	181,143	California Computer Products Canada Ltd.	8,948	Canadian Forestry Equipment Ltd.	81,764
Burnell, J.	15,331	Calhou, P & C	17,153	Canadian Freightways Ltd.	88,298
Burnett Resource Surveys Ltd.	789,251	Calinda Contracting Ltd.	87,493	Canadian General Electric Co Ltd.	902,374
Burnett Trucking Ltd. A.W.	42,461	Callow Insurance Agencies Ltd.	297,225	Canadian Greenhouses	5,804
Burns Fry Ltd.	21,000	Cals Contracting Ltd.	131,145	Canadian Hospital Association	17,711
Burns Lake & District Hospital	8,164	Calte, Scientific Ltd.	23,938	Canadian Hunter Exploration Ltd.	45,043
Burns Lake Automotive Supply Ltd.	15,361	Calverley, M.O. Dr.	13,810	Canadian Imperial Bank Of Commerce	4,476,748
Burns Lake Community Development	91,774	Calverley, P.C.	10,400	Canadian Indemnity Co. The	42,586
Burns Lake School District 55	705,008	Cam Gard Supply Ltd.	75,974	Canadian Inn	8,876
Burns Meats Ltd.	432,411	Cambie Laundry	8,674	Canadian Institute Of Resources Law	8,506
Burns Trucking, H.A.	47,150	Cambium Enterprises	40,969	Canadian Lake Ocean Salvage Team Ltd.	8,172
Burns, J.H. Dr.	12,826	Cambie Quatell	11,343	Canadian Larsen Electronics Ltd.	19,429
Burns, M.	10,528	Camcan International Ltd.	11,206	Canadian Law Information Council	51,680
Burns, T.E.	43,964	Cameron & Associates Ltd. R.A.	16,936	Canadian Learning Co.	17,378
Burrard Air Ltd.	19,487	Cameron Travel Ltd.	38,735	Canadian Liqueur Art Ltd.	135,787
Burrard Mechanical Ltd.	20,130	Cameron, B.	8,248	Canadian Marcom Co.	7,153
Burrell, D.	23,840	Cameron, D.H.	101,400	Canadian Mental Health Association	111,422
Burrell, G.E.	87,590	Cameron, S.	15,933	Canadian Motorola Electronics Co.	11,500
Burridge Enterprises Ltd.	34,890	Cameron, W.N.	6,072	Canadian National Express	6,011
Burris Clinic, The	30,184	Camosun College	45,532	Canadian National Institute For The Blind	211,126
Burroughs Canada	27,410	Camozet Co Ltd. L.W.	22,835	Canadian National Railways	1,355,609
Burroughs Wellcome Ltd.	26,675	Camp Systems Of Canada Ltd.	8,242	Canadian National Sportsmen's Show	12,975
Burrows, D.	66,832	Camp Ground Services Ltd.	9,272	Canadian Occidental Petroleum Ltd.	1,253,404
Burt, M.	6,072	Campbell & Pye Excavating Ltd.	104,101	Canadian Pacific Airlines Ltd.	178,837
Burwood, B.	8,659	Campbell & Son Ltd. Malcolm	47,637	Canadian Pacific Express & Transport	84,587
Bury Media & Supplies Ltd. R.	16,140	Campbell Construction Ltd.	1,492,510	Canadian Pacific Express Ltd.	5,044
Bush, D.	7,315	Campbell Construction, Frank	23,896	Canadian Pacific Ltd.	904,956
Business Flights Ltd.	30,560	Campbell Contracting Ltd. K.G.	7,189	Canadian Pacific Transport	103,930
Business Telecom Equipment	8,238	Campbell Enterprises Ltd. Dan	32,601	Canadian Paraplegic Association	242,316
Buss Enterprises Ltd. Jack	15,328	Campbell Ltd. Gordon	156,478	Canadian Pharmaceutical Association	13,299
Buss, L.	12,933	Campbell Ltd. R.	14,178	Canadian Pneumatic Tool Co Ltd.	6,196
Bussiere Trucking	55,306	Campbell River & District Association	174,126	Canadian Red Cross Society	27,671
Busters Excavating	10,956	Campbell River & District General Hospital	5,838	Canadian Reserve Oil & Gas Ltd.	18,220
				Canadian Salt Co Ltd. The	1,088,801

	\$		\$		\$
Canadian Society For Information-Children	146,278	Carp Lake Lumber Ltd	68,851	Central Power Systems Ltd	70,887
Canadian Standards Association	52,516	Carpenter-Jackson Ltd	5,163	Central Registry Of Community Resources & Crisis Referral	43,058
Canadian Superior Oil Ltd	8,261	Carpenter, M.	6,168	Central Reproduction & Engineering Supplies Ltd	7,785
Canadian Survey Equipment Ltd	89,012	Carpenter, M. A.	39,203	Central Saanich Firemans Association	24,486
Canadian Tappex Corp Ltd	8,233	Carpenter, The	7,052	Central Service	17,901
Canadian Tire Acceptance Ltd	13,665	Carrier Lumber Ltd	8,795	Central Sheet Metal Ltd	7,581
Canadian Tire Corp	7,086	Carrigan, B. D.	7,127	Central Uniform Rental	18,366
Canadian Traffic Control Ltd	41,082	Carrington, R. S. & S.	50,639	Centre City Tire Centre Ltd	16,864
Canadian Wheelchair Sports Association	15,514	Carroll-Hatch (International) Ltd	6,260	Centre Educatif Et Culturel Inc	67,477
Canadian Wildlife Federation	6,492	Carrying Industries Of Alberta Ltd	21,019	Centurion Truck Repair Ltd	11,762
Canal Excavating Ltd	108,847	Carson, E.	10,528	Century Contracting	20,251
Canal Flats Improvement District	22,000	Carswell Co Ltd	13,533	Century Excavating	15,062
Canames Construction Corp	12,220	Carswell Legal Publications	131,012	Century Ventures Ltd	8,778
Canasphere Industries Ltd	248,502	Carter & Son Contracting	9,725	Century 21 Baston Realty Ltd	17,500
Canco Cranes & Equipment Ltd	90,008	Carter Contracting Ltd, H.	89,945	Cercomm Electronics Ltd	25,886
Candlewood Ventures	49,693	Carter G M	33,445	Cerebral Palsy Association Of Fort St John & District	116,426
Canfor Ltd	59,695	Carter Pontiac Buick GMC Ltd, Greg.	16,032	Cerebral Palsy Association Of Lower Vancouver Island	694,914
Canlab	154,627	Carter, J.	17,816	Cerney, E.	8,881
Canning Logging Ltd, H. J.	29,569	Carter, N.	77,182	Certified Legal Interpreters Of B.C.	63,702
Cannon Contracting Ltd	10,401	Cartwright, D.	8,140	Cesco Electrical Supply Ltd	5,265
Cannon Excavation	29,800	Casadio & Son Holding Co Ltd	49,087	Cessna Aircraft Co, The	7,835
Canon Optics & Business Machines Ltd	180,931	Casasempere, A.	15,982	Cewe Ltd, Jack	2,797,610
Canox	54,193	Cascade Contracting	13,410	Chabot & Levesque Logging Ltd	133,098
Canpac Industrial Scale Ltd	67,745	Cascade Imperial Mills Ltd	47,165	Chadwick, B. & R.	5,360
Canpac Installations Ltd	47,864	Cascade Industrial Supply Co Ltd	5,216	Chain-Saw Rentals & Equipment Ltd	18,680
Canrep Inc	7,625	Cascade Turf Irrigation Ltd	12,330	Chalkie, D.	29,965
Canrex Inc	31,407	Cascades West Resource Consultants Ltd	26,440	Chalkie, F. C. R. Dr.	53,181
Canter Resources Corp	11,403	Cassel, G.	14,475	Challier Expositions Group Ltd	11,808
Canterra Energy Ltd	116,090	Cassiar Resources Ltd	9,438	Chamberlain, U.	12,998
Canter Engineering & Construction Co Ltd	6,107,896	Cast-Air Concrete Ltd	57,623	Champion Construction Equipment Rentals Ltd	12,277
Cantins Moving & Storage Ltd	29,948	Castle & Cooke Techniculture Inc	7,759	Champion Cycles (1982) Inc	10,815
Canuck Truck Rental	265,504	Castle Concrete Ltd	19,143	Champion Sports Ltd	7,730
Canuk Enterprises Ltd	25,394	Castlegar & District Community Service Centre Society	6,054	Chan, J.	12,228
Canwest Aviation Ltd	68,207	Castlegar & District Homemakers Services Association	6,718	Changing Images Productions Ltd	12,839
Canwest Industrial Ambulance Services Ltd	6,800	Castlegar School District 9	890,242	Channel One Video Corp	68,784
Canwest Steel	6,719	Catherine Investments Ltd	45,501	Chantier Trucking Ltd	7,752
Canyon Airways Ltd	15,834	Catholic Community Services	69,156	Chapin, W. A.	5,000
Canyon Carriage	12,698	Cattermole Timber Ltd	17,908	Chapman Industries Ltd	18,439
Canyon City Village Council	34,616	Cumace, C.	11,724	Chapman Ltd, Edward	6,045
Canyon Concrete Ltd	32,177	Cusseyway M & M Esso Service	7,457	Chapman-Symons Printing & Die Works Ltd	9,888
Casquette Transport (1973) Ltd	46,721	Cavell Private Hospital, Edith	14,239	Chapman, B.	32,955
Casa Lodge	58,840	Cavell Tire Sales Ltd	5,359	Chapman, D.	5,564
Capilano College	19,192	Cawsey, B.	13,372	Chapman, W. W.	15,190
Capilano Community Services Society	9,919	Cazes & Heppner Forest Service Ltd	5,518	Chappelle Advertising	10,555
Capital Business Forms Ltd	256,742	Cazzador, M.	9,705	Chapple, M. M.	7,878
Capital Crests Ltd	28,717	Cha-Buckland & Taylor	1,355,148	Chaput Logging Ltd	64,620
Capital Freightways Ltd	7,625	Deal Trucking, F.	6,130	Chaput Sand & Gravel	38,050
Capital Helicopters Inc	18,038	Cecon Trucking & Excavating	123,906	Charlie, R.	9,479
Capital Iron & Metals Ltd	21,045	Cedar Crest Management Ltd-The Cedars	368,426	Charlotte Contracting Ltd	39,886
Capital Motors (1980) Ltd	9,224	Cedar Crest Society For Handicapped Persons	8,835	Charlotte Island Tires Ltd	9,055
Capital Plastics Ltd	9,476	Cedar Custom Drilling & Blasting	6,510	Charlton Co Ltd, M. D.	15,707
Capital Region Association For The Mentally Handicapped	6,728	Cedar Hill Stake & Lath	8,516	Charter Oil Co Ltd	160,012
Capital Regional District	3,846,277	Cedar Lodge Society	751,647	Chartwell Estates	17,451
Capital Regional Hospital District	1,141,512	Cedar River Timber (1971) Co Ltd	76,017	Chase Econometrics Canada	5,300
Capitol Tire Ltd	6,253	Cedarbrook Sawmill	52,711	Chase Manhattan Bank Of Canada	212,977
Capitol Tractors Kamloops Ltd	9,055	Cedarland Tire Service Ltd	35,465	Chase Manhattan Leasing Canada Ltd	478,396
Cappro Tubular Products Co	227,441	Celanese Canada Inc	32,234	Chateau Granville	21,013
Capri Hotel	7,169	Cementation Co (Canada) Ltd, The	285,398	Chateau Victoria	5,570
Captains Palace	10,027	Centaur Athletics Ltd	6,534	Chatham Steel (Northern) Ltd	8,742
Car Care Service	21,528	Centennial Dredging & Sand Ltd	1,928,576	Chatham Steel Ltd	39,749
Cara Operations Ltd	75,424	Centennial Gulf	18,205	Chatten, N.	12,710
Cardinal Edgar Emberton & Macaulay	8,141	Centennial House	107,775	Chatterton, G. L.	10,180
Cardon Rehabilitation Products	6,517	Centennial Park Lodge	19,479	Chatwin Motors Ltd	8,961
Cardy, L.	8,105	Centric Installations Ltd	50,000	Chautauque Oil Ltd	35,238
Cariboo Action Training Society	546,711	Central Builders Supply Ltd	16,313	Cheam Construction Ltd	5,550
Cariboo Auto Electric (1983) Ltd	5,871	Central Coast Regional Hospital District	86,100	Cheeky Equipment	7,625
Cariboo Cameras (1981) Ltd	5,360	Central Coast School District 49	218,835	Cheevers, L. S. Dr.	5,500
Cariboo Cerebral Palsy Association	194,954	Central Drug Stores Ltd	6,785	Cheffins, R. I.	9,848
Cariboo Chrome & Hydraulics Ltd	9,514	Central Fleet Parts & Supplies Ltd	5,918	Chelalis Indian Band	45,532
Cariboo College	321,112	Central Foods Co Ltd	109,312	Chem-Security Ltd	61,386
Cariboo Custom Grading	124,883	Central Fraser Valley Constituency Office	10,478	Chemise Empire Ltee	83,465
Cariboo Feeds Ltd	16,834	Central Fraser Valley Homemakers Service Society	145,193	Chemonics Industries (Canada) Ltd	710,730
Cariboo Forest Consultants Ltd	26,112	Central Fraser Valley Regional Hospital District	6,584	Chen, C. N. Dr.	48,522
Cariboo Forestry Services	24,512	Central Interior Communications Ltd	101,935	Cherneff, M. J.	5,740
Cariboo Friendship Society, The	5,820	Central Interior Society For Correctional Tasks	31,430	Chernenko, W. F.	17,741
Cariboo Home Society	62,991	Central Interior Special Services To Children Society	115,130	Chernick, G. Dr.	10,379
Cariboo Lumber Manufacturers Association	17,791	Central Kootenay Regional Hospital District	420,335	Chernoff Bros Sawmills Ltd	5,638
Cariboo Management Association	11,471	Central Mountain Air Services Ltd	79,434	Cherokee Construction	21,236
Cariboo Observer	9,052	Central North Thompson Lions Club	21,062	Cherokee Resources Ltd	114,840
Cariboo Regional Hospital District	206,268	Central Okanagan Child Care Resources Society	464,152	Cherry Creek Waterworks District	16,315
Cariboo West Stages Ltd	6,230	Central Okanagan Regional Hospital District	262,900	Cherry Ford Sales (1981) Ltd	61,556
Cariboo-Chilcotin School District 27	3,084,271	Central Okanagan School District 23	4,512,726	Cherry, T.	6,895
Carlner, W.	57,619	Central Okanagan Social Planning Society	16,624	Chesterfield House Society	160,300
Carlson Ltd, R. J.	55,385	Central Park Shell Service	6,814	Chesterley, Ek.	13,917
Carlson Bros Construction Ltd	36,771	Central Paving & Engineering Ltd	208,532	Chestnut, H. W. Dr.	20,135
Carlson Construction Ltd, G. W.	470,141			Chets Holdings Ltd	24,667
Carlson, A. B.	77,965			Chetwynd Area Community Resources Society	131,970
Carlson, G.	14,740			Chetwynd Development Ltd	13,159
Carlson, S. G.	100,005			Chetwynd Motors (1970) Ltd	6,061
Carman Supplies Ltd	6,769			Chetwynd Redi Mix Ltd	103,899
Caroco Sales	13,912			Chevron Asphalt Ltd	904,902
Carney Ltd, O. G.	26,764			Chevron Canada Ltd	3,111,226
Carneys Disposal Service	15,279				

SCHEDULE OF PAYMENTS

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	\$		\$		\$
Chew, E.	18,127	City Of Victoria	177,137	Coffey Quinn & Barrow	12,268
Chews TV & Stereo Ltd.	18,433	City Of Williams Lake	53,067	Coffin, R & Beauregard, A.	33,229
Chiasson, T.	10,291	City Office Equipment (1976) Ltd.	34,385	Coibee Holdings Ltd.	5,239
Chiccone Trucking, Adrien	31,478	City Photo Centre Ltd.	16,748	Coldstream Paving Ltd.	48,272
Chieftain Autoparts Inc.	19,176	City Power Sweeping Ltd.	17,317	Coldwater Improvement District	5,644
Chieftain Rent-A-Truck	5,329	City Transfer (1960) Ltd.	50,262	Coldwell Trucking, W.J.	37,197
Chilcotin Cariboo Aviation Ltd.	66,894	City Wide Auto Towing Ltd.	9,443	Colebrook Dyking District	26,617
Chilcotin Excavating	18,979	Clanadonald Logging Ltd.	204,850	Coleman Electric Ltd.	6,160
Child Care Society For The East Kootenay	62,200	Clarck, Y.	15,554	Coleman Excavating Ltd.	14,840
Childrens Foundation-Hilltop House	469,270	Claridge Investments Ltd.	7,107	Coleman Nose Mieske Traxler & Haines	38,856
Childrens Foundation, The	1,089,282	Clark & Associates Ltd. M.G.	15,000	Coleman, G.R.	10,357
Childrens Hospital	21,163	Clark & Patison Painting Contractors Ltd.	76,096	Coleman, S.	26,841
Childrens Jubilee Summer Camp	54,567	Clark Kent Industries	5,989	Coles Equipment Ltd.	55,234
Childrens Television Workshop	5,625	Clark Reefer Lines Ltd.	26,431	Coles Insurance Services (1980) Ltd.	14,954
Chilliwack Aviation Ltd.	15,090	Clark, C.	5,163	Coles, E.M.	21,898
Chilliwack Community Services	118,965	Clark, J.	23,175	Colgan Construction Services Ltd.	146,215
Chilliwack Community Services Society	51,739	Clark, J.A.	10,053	Colgate-Palmolive Canada	12,341
Chilliwack Constituency Secretariat Services	7,584	Clark, L. Dr.	5,525	College Of American Pathologists	5,630
Chilliwack Developmental Preschool Society	38,592	Clark, S.R.	8,782	College Of New Caledonia	120,814
Chilliwack General Hospital	12,006	Clarke, M & T	27,324	Collier Macmillan Canada Inc.	7,184
Chilliwack Gravel Sales	12,755	Clarke Irwin (1983) Inc.	85,299	Collier, R.	8,000
Chilliwack Home Aides	39,559	Clarke Ltd. M.J.	5,187	Collins Fulker McDonnell Maltby	5,000
Chilliwack Homemakers Service Society	33,941	Clarke Simpkins Ltd.	5,367	Collins Mfg Co Ltd.	20,619
Chilliwack School District 33	599,327	Clarke Transport Canada Inc.	76,262	Collins Trucking, Leo	44,443
Chilliwack Tire Ltd.	6,694	Clarke, D.	16,939	Collins, C.	18,106
Chivers/Lam	12,580	Clarke, M.F.	5,500	Collins, G.	14,038
Chimera Production Services	10,857	Clarke, P.	5,362	Collins, J.	8,535
Chimo Personal Distress Intervention Service	68,645	Clarkson Gordon	12,238	Collins, J.A.	5,000
Chinner Trucking, G.	52,247	Class A Installations Ltd.	139,460	Collins, R.	26,608
Chinook Sales Ltd.	8,070	Classic Engraving Ltd.	15,508	Collinson Trucking	11,409
Chloride Canadian Battery Corp Ltd.	5,131	Clay Trucking, L.	10,861	Collinson, S. Dr.	8,720
Chore Trucking, Alex	35,790	Clay, G.J.	18,927	Collison Contracting	12,491
Chorney, R.J.	33,588	Claymar Construction Ltd.	46,629	Color Your World	506,889
Chorney, K.	13,150	Claymore Clothes (1982) Ltd.	76,161	Colquhoun Contracting Ltd, Lloyd	97,123
Chowne Beaton	12,000	Claymour Masonry	23,400	Colt Creek Trucking Ltd.	65,140
Chrisolme Society	562,149	Clays Services	42,119	Colter, C.	7,899
Christian Trucking Ltd, T.	18,725	Clayton Research Associates Ltd.	27,755	Coltman, H.	14,736
Christianson Pipe Ltd.	282,927	Clayton Trucking, R.	5,423	Columbia Bimultich Ltd.	16,206,372
Christie Bay Enterprises Ltd.	33,493	Cleanland Sweeping Ltd.	50,349	Columbia Blacktop Ltd.	24,338
Christie Group Ltd.	5,184	Clear Communication Consultants Ltd.	26,015	Columbia Concrete Products Ltd.	184,134
Chromatographic Specialties Ltd.	5,271	Clearwater Improvement District	68,698	Columbia Dodge (1967) Ltd.	51,766
Chu, P.K.T. Dr.	12,533	Clearwater Timber Products Ltd.	43,446	Columbia Electrocentre Ltd.	69,811
Chubb Security Sales	5,925	Clearwater Wood Industries	8,815	Columbia International Trucks Ltd.	74,925
Chucks Auto Supply Ltd.	16,903	Clemas Construction Co Ltd, W.R.	131,730	Columbia Pacific Resources Group Ltd.	7,150
Chum Western Ltd.	6,470	Clement, C.	9,180	Columbia Pest Control & Tree Service Ltd.	5,200
Church, J.	27,778	Clendenning, R.	17,452	Columbia Ready-Mix Ltd.	39,040
Churchill Tire Ltd.	85,011	Cleveland, G.	127,270	Columbia Retreaders Ltd.	56,632
Chwielos, G.	7,125	Clifford & Associates Ltd, R.J.	20,940	Columbia River Paving Ltd.	1,474,048
Ciba-Geigy Canada Ltd.	125,758	Clifton Contracting	8,050	Columbia River Steel Services Ltd.	26,813
Cigas Products Ltd.	190,892	Clifton Trucking, G.	68,820	Columbia Safety Products Ltd.	9,386
Cincinnati Time Recorder Ltd.	13,522	Cliger Construction Ltd.	42,233	Columbia Sash & Door Ltd.	47,531
Cinnamon, P.	12,660	Clinton & District Stock Association	8,590	Columbia Tire Ltd.	47,531
Cirrus Resource Consultants Inc.	41,160	Cloarec, L.	6,476	Columbia Valley Community Service Society	22,881
Citibank Leasing Canada Ltd.	69,963	Cloverdale Auto Metal Ltd.	6,309	Columbia Valley Homemaker Service	19,874
Citicorp Leasing Canada Ltd.	8,481	Cloverdale Auto Repair Centre Ltd.	32,253	Columbia-Pacific Resources Group Ltd.	22,850
Citizen, The	28,743	Cloverdale Lettuce & Vegetable Co-Operative	14,582	Columbia-Shuswap Regional Hospital District	306,774
Citizens Development Fund	106,752	Cloverdale Lodge	75,372	Columbian Craftsmen	97,593
City Auto Service Ltd.	28,095	Cloverdale Paint & Chemicals Ltd.	19,923	Cowood Fire Protection District	260,012
City Centre Komfort Home	5,010	Cloverdale Raceways	29,996	Cowood-Langford Auto Supply Ltd.	8,916
City Express Moving & Storage	14,297	Cloverdale Tire Service Ltd.	14,758	Comack Contracting Ltd.	13,663
City Of Armstrong	190,000	Cloverleaf Trucking	29,816	Comack, H.	10,763
City Of Calgary	27,545	Clovie, L.R.	16,873	Combined Esquimalt Vic West View Royal Community Advisory Society	8,669
City Of Courtenay	18,253	Clucuz Transport Ltd.	9,565	Comcare Canada Ltd.	94,009
City Of Cranbrook	316,656	Cluff, J.H.	20,976	Comears Autobody Ltd.	8,197
City Of Dawson Creek	51,632	CNCP Telecommunications	729,255	Cominco Ltd.	77,002
City Of Duncan	10,313	Co-Op Trust Co Of Canada	11,114	Command, H.T.	16,995
City Of Enderby	390,602	Coaching Association Of Canada	31,541	Commander Warehouse Equipment Ltd.	86,205
City Of Fernie	1,135,404	Coady & Associates, C.J. Dr.	163,928	Commercial Body Builders Ltd.	47,139
City Of Fort St John	191,363	Coady, C.J. Dr.	38,304	Commercial Electronics Ltd.	58,590
City Of Grand Forks	10,177	Coal River Maintenance Ltd.	19,373	Commercial Systems Specialists	9,400
City Of Kamloops	214,417	Coast Cartage	12,956	Commercial Towel & Linen Supply Co.	5,321
City Of Kelowna	802,520	Coast Aggregates Ltd.	6,637	Commonwealth Construction Co Ltd.	433,928
City Of Kimberley	296,013	Coast Agri Fertilizers Ltd.	36,108	Commonwealth Institute For Biological Control	20,000
City Of Langley	289,653	Coast Alberta Papers	170,412	Commonwealth Parliamentary Association	11,167
City Of Nanaimo	22,506	Coast Foundation Society (1974)	72,265	Community Homemaker Service Association	283,936
City Of Nelson	532,662	Coast Industrial Parts Ltd.	16,761	Community Living Society	1,765,038
City Of New Westminster	60,172	Coast Materials Handling Ltd.	18,233	Community Options Society	41,791
City Of North Vancouver	45,965	Coast Mountain Consulting	14,999	Comor Supplies Ltd.	19,538
City Of Penticton	35,978	Coast Paving (1984) Ltd.	126,028	Comox Fire Protection District	91,500
City Of Port Alberni	328,821	Coast Testing Ltd.	69,954	Comox Moving & Storage	7,868
City Of Port Coquitlam	215,410	Coast Thinning Co Ltd.	133,436	Comox Valley Child Development Assn	94,350
City Of Port Moody	34,267	Coast Tractor & Equipment Ltd.	100,550	Comox Valley Child Development Centre	33,915
City Of Prince George	70,991	Coast Utility Tree Service Ltd.	6,638	Comox Valley Family Life Association	117,580
City Of Prince Rupert	12,349	Coast Valley Contracting Ltd.	12,859	Comox Valley Group Home	252,770
City Of Quemesel	188,565	Coastal Bus Lines Ltd.	69,529	Comox Valley Homemakers Service Society	15,900
City Of Revelstoke	10,443	Coastal Tires	7,259	Comox Valley Ready Mix Ltd.	24,102
City Of Rosland	414,765	Coates, D.B. Dr.	5,952	Comox Valley Tree Spacing	25,473
City Of Trail	45,223	Cobbett, A.E.	47,196	Comox-Strathcona Regional Hospital District	270,288
City Of Vancouver	1,198,733	Cobbie Hill Blasting	7,053		
City Of Vernon	52,529	Cobble Hill Bulldozing	20,752		
		Cobe Canada Ltd.	33,524		
		Cochrane, S.	121,621		
		Cockerell, A & N.D.	19,162		
		Coell, D.R.	5,956		
			18,693		

	\$		\$		\$
Comox-Strathcona Youth Chance Society	72,486	Cougar Air Inc	35,887	Creston Valley Child Care Society	24,487
Comprehensive Human Service Development Corp	25,394	Couldwell, P B	45,840	Creston Valley Foods Ltd	60,583
Computech Consulting Canada Ltd	237,636	Coulson Prescott Logging Ltd	6,824	Creston Valley Homemakers Services	22,177
Computerland	9,906	Coulter Electronics Of Canada Ltd	15,296	Creston-Kaslo School District B6	1,760,137
Computrol Systems Ltd	46,902	Council Of Forest Industries Of B C	6,983	CRFAS-Hostex (1984)	7,680
CompuType Services	12,277	Council Of Ministers Education Canada	44,212	Crick Logging, Ralph	5,848
Comair Aviation Ltd	6,595,676	Country Glass	9,407	Crimp, M A	28,208
Condor Engineering Ltd	18,450	Country Tree Service Ltd	11,628	Crippen Consultants	1,414,444
Condrotte, A L	125,092	Coupland, M A	22,717	Crippen Engineering Ltd	35,434
Cone-Heiden	27,734	Courser, L C	8,056	Crippen Thomson & Associates	6,079
Confer Consulting Ltd	6,632	Courtenay Chrysler Plymouth Sales (1970) Ltd	7,825	Crisis Intervention & Public Information Society Of Greater Victoria	48,300
Conference Board Of Canada, The	59,094	Courtenay Fire Protection District	35,000	Crisis Intervention & Suicide Prevention For Greater Vancouver	30,160
Congressional Information Service Inc	12,459	Courtenay School District 71	3,754,603	Crocker Equipment Co Ltd	27,057
Connaghan & Association Ltd, C J	27,926	Courtesy Construction	56,951	Crocket, D J	16,572
Connaghan, C L	5,363	Courtesy Leasing	7,427	Cromarty & Son Ltd, W B	28,036
Connaught Laboratories Ltd	1,204,896	Courtyard Inn	7,365	Cronin Contracting Ltd, A	17,452
Connaughton, H	13,520	Coutts Library Services Ltd, John	11,759	Crook Trucking, R E	6,899
Connolly, C	5,063	Coval Air Ltd	56,417	Crop Cair Aviation Ltd	5,580
Conrad Transport Ltd	9,879	Covington & Burling	12,500	Crop Insurance Requirement	2,576,022
Conroy Electric Ltd	5,404	Cow Country Rentals	6,893	Cropp, K	11,219
Consolidated Coatings Corp	44,866	Cowan, R	7,527	Cross, B	9,450
Consolidated Equipment & Supply Co Ltd	26,640	Coward, G	16,086	Crossfox Silviculture	89,560
Consolidated Freightways	5,138	Cowden Broadcast Productions, W	25,250	Crossroads Construction Co Ltd	582,964
Consolidated-Bathurst Packaging Ltd	8,820	Cowell, G	84,357	Crossroads Crisis & Family Services Society	32,094
Constituency Services North Peace	7,950	Cowichan Bay Improvement District	117,718	Crossroads Treatment Centre Society	11,460
Construction Aggregates Ltd	936,572	Cowichan District Hospital	12,552	Crotty, R	15,219
Consultec Canada Ltd	35,382	Cowichan Family Life Association	29,367	Crowell, H R	7,304
Consulting Engineers Of B C	10,194	Cowichan Family Life Association	172,759	Crown, C & T	112,452
Continental Bank In Trust	1,085,607	Cowichan Lake District Community Activity & Resource Centre	59,285	Crown Flexpak Ltd	153,821
Continental Explosives Ltd	679,909	Cowichan Opportunity Centre	25,286	Crown Forest Industries Ltd	198,553
Continental Petroleum Rubber Co Ltd	8,561	Cowichan School District 65	3,109,154	Crown Forest Interior Wood Products	53,500
Continental Traffic Signs (1973) Ltd	43,413	Cowichan Valley Regional Hospital District	108,521	Crown Forest Paper Products	45,329
Continuing Legal Education Society Of BC	26,676	Cowichan Valley Volunteer Society	44,564	Crown Land Account	22,537,561
Control Data Canada Ltd	54,890	Cox Drilling & Blasting Co Ltd	39,002	Crown Paper	2,102,854
Controlled Environments Ltd	12,397	Cox Taylor & Bryant	129,668	Crown Projects	12,083
Comma Excavating & Trucking Co Ltd	47,381	Cox Trucking, Dave	40,536	Crown Tire Service (BC)	80,193
Convey Supply Ltd	6,218	Coyote Transport Ltd	157,066	Crowsnest Air Ltd	9,050
Conway, J	96,824	Crabb, H J	6,126	Crowsnest Helicopters Ltd	11,473
Cook Holdings Ltd, Dennis	43,180	Craddock Ford Mercury Sales Ltd	12,395	Crowson, I	25,174
Cook Logging Co Ltd, A	6,756	Cradle Haven Baby Care Ltd	590,213	Cruise Air	8,213
Cook, M	15,089	Craft Moving & Storage Ltd	8,977	Cruise Forest Services	7,558
Cooke-Dallin, B	6,072	Craftsman Recreations Ltd	12,758	Crutch Drilling, Roy	248,422
Cooke, S	33,030	Craig, P	6,073	Crystal Park Enterprises Ltd	32,104
Cooks Trucking	8,814	Craig Trucking Ltd, S	40,325	Cudworth Contracting Ltd, A	5,660
Cookson Motors Ltd	11,771	Crain Inc, R L	267,668	Cullen Detroit Diesel Allison Ltd	559,077
Coolbaugh, H	12,782	Cramer, W L	16,051	Cullen, A	12,187
Coons, R	67,110	Cran, G	59,464	Culligan Water Conditioning (Vancouver) Ltd	9,448
Cooper, D & A	75,927	Cranberry Fire Protection District	14,700	Cullis, R A	62,179
Cooper, M & D	17,889	Cranbrook & District Hospital	24,702	Cultus Lake Park Board	12,525
Cooper Barging Service Ltd	31,013	Cranbrook Auto Parts 1978 Ltd	12,125	Culver & Co	6,018
Cooper Construction Ltd, E H	9,380	Cranbrook Engine Rebuilders Ltd	6,366	Cumberland Fire Protection District	8,278
Cooper Holding Ltd, C	239,368	Cranbrook Homemakers Service	39,735	Cunningham Richards Underhill Fraser & Skillings	14,673
Cooper Laboratories Ltd	11,982	Cranbrook Motors Ltd	31,609	Cummings, D G	7,134
Cooper, E H	9,526	Cranbrook School District 2	913,801	Cummins British Columbia	6,278
Cooper, J	33,777	Cranbrook Service Center	52,981	Cunningham, A & Y	21,440
Cooper, L G F	13,098	Crane Supply	31,046	Cunningham Trucking	7,000
Cooper, P	26,406	Crane Woodcraft Industries Ltd	115,723	Cunningham, D	32,994
Cooper, R	23,669	Cratex Industrial Packing Ltd	27,253	Cunningham, E L	12,654
Coopers	19,268	Craven, S	5,871	Cunningham, F M	15,652
Coopers & Lybrand	331,303	Crawford Construction Ltd	40,268	Cunningham, S	8,116
Cope, A & M	81,733	Crawford Insurance Agencies (1976), Ltd, J S	6,891	Cupac Services Society	54,193
Copley Trucking, A	18,458	Crawford Willows Paterson	8,353	Cure & Son Contracting, W	53,290
Copp Clark Ltd	177,312	Crawford, C	7,123	Curt, D	5,280
Copper River Contracting Ltd	139,236	Crawford, G	32,262	Curlette Sales B C Ltd	5,893
Coppytron	591,155	Crawford, M	7,500	Curlette Sales Ltd	15,085
Cochilla Trucking Ltd	10,036	Crawford, P J	20,149	Currie, A M	9,712
Cochitlam Excavating Ltd	592,108	Crease & Co	13,322	Currie, G, Dr	29,837
Cochitlam Plymouth Chrysler Ltd	16,091	Creative House Ltd	35,759	Currie, J	20,004
Cochitlam School District 43	856,242	Creative Incentives Ltd	8,765	Currie, W R, Dr	13,774
Cochitlam Share Society	1,293,953	Creative Video Ltd	19,089	Curtin, A J	10,000
Coral Sales Co	37,051	Creativity Unlimited Art & Design	11,750	Curtis Hoover Ltd	7,529
Corcon Consultants Inc	31,251	Credit Bureau Of Vancouver Ltd	5,703	Curtis Ltd, Helene	6,114
Cordis Brent Inc	68,140	Credit Foncier Trust Co	67,897	Curtis Lumber Co Ltd	16,130
Cordis Piston Rings (1975) Ltd	7,084	Creed, K & L	6,822	Curtis Contracting	6,290
Coriolis Consulting Corp, The	53,407	Creed, L	6,822	Custom Dozing	28,134
Cork, E, Dr	26,596	Creekside Consulting	15,200	Custom Drafting Ltd	89,809
Corley Contracting, Robert	68,634	Crescent Bay Construction Ltd	52,082	Custom Engineering Ltd	82,118
Corminboeuf, J	57,216	Crescent Beach Community Services	14,994	Custom Filling Ltd	12,702
Cornell Chevrolet Oldsmobile Ltd	21,739	Crescent Farms Ltd	53,579	Custom Grading & Roller Services	11,585
Cornish Trucking Ltd, D W	115,931	Crescent Trucking Ltd	47,835	Custom Industrial Fiberglass Ltd	6,227
Cornish, B	12,700	Cresdee, M	5,775	Custom Paper Ltd	19,488
Cornish, G	13,681	Crest Screen Printing Ltd	6,972	Custom Rubber Stamp Mfg Ltd	66,968
Coroners Hearings, Jurors & Witness Pay	48,307	Crestbrook Forest Industries Ltd	106,761	Customcolor Photo Labs	10,177
Coronet Instructional Media	55,015	Cresthaven Home	74,233	Cutbill, C	15,678
Corpus Information Services Ltd	7,332	Crestline Coach Ltd	34,354	Cuthbert, C	25,509
Corrigall Bulldozing Ltd, D	52,109	Creston Citizen Advocacy Society	11,133	Cutler Trucking, T	18,943
Corrigall Instrumentation Services	6,954	Creston Moving & Storage	9,988	Cutler, K	11,288
Corrigan, K E	7,459	Creston Sand & Gravel Ltd	29,732	Cutler, S A	7,709
Cory Canada Inc	5,184	Creston Sport & Marine Supplies Ltd	16,863	Cutter Laboratories	46,923
Cosaka Resources Ltd	107,684	Creston Truck Service Ltd	7,363	Cutting (B C) Ltd	14,467
Costello, P	24,008	Creston Valley Asphalt Services Ltd	59,841	Cynamid Canada Inc	44,950
Cotter, D M	6,901	Creston Valley Beef Growers Association	6,926	Cypress Equipment Co Ltd	3,134,695
Cotter, K	6,366			Cyre Gravel & Concrete Ltd	285,291
Cotton, H B	11,830			Czar Resources Ltd	178,921

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	\$		\$		\$
D & B Oilfield Contracting Ltd.	55,758	Dawson Co-Operative Union	8,009	Desjardins, B.	5,794
D & D Tire (Nanaimo) Ltd.	6,015	Dawson Construction Ltd.	16,819,737	Desjarlais Contracting Ltd., K.	30,404
D & E Backhoe Service	58,602	Dawson Creek Homemakers Association	50,627	Deskin Sales Corp.	7,880
D & E Towing & Salvage	11,603	Dawson Creek Society For The Mentally Retarded Residence	134,051	Desperado Trucking	6,893
D & G Agri-Chem Ltd.	16,597	Dawson Creek Society For The Mentally Retarded	11,200	Destruhe, I. Dr.	49,695
D & G Farms	6,515	Dawson Creek Society For The Mentally Handicapped	12,713	Development Services Corp.	26,450
D & L Trucking	28,760	Dawson Kidston & Kennedy	18,981	Devins Contracting Co Ltd.	5,138
D & R Enterprises	34,676	Dawson Seed Co Ltd.	44,810	Devos, J. M & F.	17,856
D & S Ranches Ltd.	19,330	Dawson, E. K.	9,216	Devries, J. & H.	64,666
D & R E Program	26,466	Dawson, J. H.	18,506	Devries, J. D. Dr.	15,311
D & S Western Contracting Ltd.	210,773	Dawson, W.	23,229	Dewalt Construction Ltd.	6,196
D B Forest Services Ltd.	38,315	Day-Timers Of Canada Ltd.	14,815	Dewar Excavating, Ken.	67,220
D C I Datacom Inc.	8,674	Day, B. D.	9,343	Dewdney-Allouette Regional Hospital District	50,198
D D S Contracting	74,459	Day, I. B.	8,009	Dewdney, S.	65,710
D E & N Contracting	7,774	Dayboen Contracting Ltd.	16,640	Dewest Tours Ltd.	21,944
D H Timber Towing & Salvage Ltd.	8,023	Dayton & Knight Ltd.	468,483	Dewit, L. H.	20,000
D I Automotive Ltd.	5,509	De Baat & Associates	5,404	Dexter Moving & Storage Ltd.	15,186
D J S Auto Parts Ltd.	6,722	De Bosch Kemper, W.	13,134	Dhondt, S. R.	9,119
D K K Corporation	7,387	De Frane Funeral Home Ltd.	7,416	DHR Commercial Retreading Inc.	7,709
D M J Construction Ltd.	248,496	De Freitas, B. A. Dr.	52,734	Diachem Industries Ltd.	6,068
D P A Consulting Ltd.	83,371	De La Rue & Co. Thomas	8,359	Dial-A-Delivery Service	9,787
D R Consulting	14,569	De Marsh, M.	26,040	Dialog Information Services Inc.	6,865
D R G Globe Envelopes	177,060	De Montigny, P. Dr.	11,704	Diamond Energy Rentals (1982) Ltd.	6,329
D R G Stationery	50,995	Deacon Ventures Ltd.	20,060	Diamond Head Motors	8,852
D R S Consulting	5,850	Dean River Air Services Ltd.	20,060	Diamond Improvement District	10,442
D R Systems Inc.	24,971	Dean, M.	19,785	Diamond Welding Supplies	36,644
D S L Distributors Ltd.	7,913	Deane-Freeman, J.	5,170	Diamond Willow Ranch Ltd.	28,332
D-Line Carriers	15,578	Dearborn Motors Ltd.	237,197	Diano, E. A.	175,000
D-Line Courier Systems	5,009	Dearborn Tractor Inc.	13,326	Dick Co Of Canada Ltd. A. B.	98,735
Dagenais, W.	6,903	Dease Valley Resources	7,280	Dick Trucking, J.	52,710
Dahl, M. & C.	34,953	Death Benefit Payments	126,000	Dick, C. M.	8,612
Dahl, H.	20,641	Deathrage, O. G. Dr.	49,783	Dickering, R.	7,795
Dahler, M.	20,674	Deb-Keck Contracting Ltd.	35,713	Dickey Supplies Ltd. Don.	52,908
Dahlgren, D.	28,947	Debeck Sawmill Ltd.	22,102	Dickie Ltd. A. S.	96,636
Dahlstrom, D. G. Dr.	40,023	Deboeck, J. W.	8,200	Dickie Ltd. H. W.	15,187
Daignault Trucking, L.	5,431	Deboer, C. H.	5,018	Dicks Grindall Service Ltd.	78,646
Daignault, E.	18,924	Debou & Co.	16,260	Dicks Lumber & Building Supplies	6,024
Dairyland	12,137	Debro	5,317	Dicks Mechanical Contracting	12,958
Duke Ltd, G. R.	10,451	Debruin Trucking, C. N.	66,429	Dickson, G. M.	13,639
Dalcian Constructors	11,171	Debs Plugging Service	18,570	Dicksons Food Services Ltd.	91,199
Dale Insurance Agencies Ltd. Dave	5,226	Deca Investments	6,706	Dictaphone Canada Ltd.	26,650
Dale, P.	20,819	Deckelbaum, J.	8,723	Dietzen Of Canada Ltd.	19,493
Dales Excavating	7,044	Deconsco & Bury Trucking Ltd.	31,328	Digital Equipment Of Canada Ltd.	9,154
Daltz, L.	6,725	Dee & Kay Trucking Ltd.	5,106	Dilli, M. Dr.	86,955
Dalzell, D.	6,674	Dee-Jay Trucking Ltd.	17,729	Dillingham Construction Ltd.	98,940
Dalziel Box Co Ltd.	12,081	Deep Foundations Contractors Ltd.	43,321	Dills, H. J. K.	7,585
Damore & Associates Ltd, L. J.	12,000	Defoe, M.	5,211	Dinamex Holdings Ltd.	247,118
Dams Lincoln-Mercury Sales Ltd.	68,469	Defranco, R.	13,203	Dioxex Corp.	37,991
Danava (Canada) Ltd.	37,486	Degen, M.	12,558	Dipenda Glass Ltd.	5,114
Danco Equipment Ltd.	72,940	Degen Excavators	5,925	Direct Transportation System Ltd.	15,073
Danco Moving & Storage	20,991	Dejong, L.	52,656	Dirner Dooby Grover & Associates	31,290
Danco Construction Ltd.	13,925	Delaney, W.	35,255	Dirner, J.	5,674
Daniel, D.	32,720	Delann Enterprises Ltd.	18,839	Discovery Crane Rentals Ltd.	28,715
Daniels Electronics Ltd.	175,689	Delco Building Maintenance Ltd.	6,960	Discovery Parks Inc.	5,830
Danielson, E.	16,309	Deley Trucking, A.	50,540	Discovery Trust Co.	42,730
Danielson, K.	6,239	Delma Mechanical Ltd.	9,397	Distacom Communications Ltd.	60,529
Daniluck, A.	33,064	Deloitte Haskins & Sells	14,199	District Of Abbotsford	2,809,640
Dann, L. A.	5,635	Deloitte Enterprises Ltd.	36,190	District Of Burnaby	6,024
Danno Excavating Ltd.	45,549	Delta Aggregates Ltd.	1,230,482	District Of Campbell River	854,923
Dans Towing	15,253	Delta Association For Handicapped	246,477	District Of Central Saanich	12,491
Dans Trucking	16,716	Delta Bus Ltd.	10,869	District Of Chetwynd	8,189
Danyluk, D.	5,854	Delta Cedar Products Ltd.	6,945	District Of Chilliwack	1,727,297
Darfield Building Products Inc.	72,221	Delta Credit Union	6,406	District Of Coquitlam	14,105
Dark Horse Contracting Co Ltd.	23,055	Delta Family Services Society	537,100	District Of Delta	175,483
Darien Transport Ltd.	5,436	Delta Homemakers Service Society	110,416	District Of Esquimalt	12,330
Darley, D. Dr.	25,668	Delta Sales Promotions Ltd.	25,369	District Of Hudsons Hope	10,235
Daryl's Trucking	5,122	Delta School District 37	200,135	District Of Invermere	16,211
Dasco Data Products Ltd.	6,236	Delta School Readiness Program Society	75,903	District Of Kamloops	44,553
Data General (Canada) Inc.	26,441	Delta Silviculture	8,599	District Of Langley	35,898
Data Resources Inc.	21,325	Delta Youth Services & Crime Prevention Society	48,733	District Of Mackenzie	6,088
Datafile Ltd.	65,252	Delak (Canada) Inc.	39,409	District Of Maple Ridge	37,820
Daurmont & Son Contracting Ltd. Don.	121,480	Delastat Society	381,031	District Of Matsqui	446,762
Devan Construction Ltd.	30,795	Delves Group Home, The	41,115	District Of Mission	344,295
Daves Garage Ltd.	19,332	Demand Dispatch Services Ltd.	8,119	District Of New Hazelton	10,516
David Consultants Ltd.	26,897	Demchuk Trucking, J.	21,541	District Of North Cowichan	780,729
David, J.	6,734	Demong Memorial Society	18,012	District Of North Vancouver	401,246
Davidoff Logging Co Ltd.	14,145	Demco	56,148	District Of Oak Bay	59,596
Davidson & Sons Customs Brokers Ltd.	8,757	Dendoff Springs Ltd.	8,070	District Of Pitt Meadows	25,948
Davidson Bros Construction Ltd.	122,825	Denset Investments Ltd.	44,670	District Of Port Hardy	36,806
Davidson Excavating Ltd.	7,718	Denhoff & Associates	23,851	District Of Powell River	8,012
Davidson, E. M.	10,577	Denhoff, E.	26,621	District Of Richmond	197,230
Davidson, J.	61,960	Denis Felling & Bucking Co Ltd.	39,468	District Of Saanich	321,004
Davies, B. & D.	96,400	Dennerik Engineering & Fabrication Co Ltd.	5,907	District Of Salmon Arm	227,010
Davies, S. & R.	6,540	Dennis Felling & Bucking	13,680	District Of Squamish	1,633,237
Davies Office Equipment Ltd.	12,402	Dennison & Dennison Contracting Ltd.	34,986	District Of Surrey	39,677
Davies Sales & Service Ltd.	5,003	Dennison Chevrolet Oldsmobile Ltd.	30,296	District Of Terrace	461,518
Davies Sand & Gravel Ltd.	126,471	Dennison Mfg Co Of Canada Ltd.	37,015	District Of West Vancouver	78,003
Davies, A. Dr.	30,284	Denny-Krol, C.	6,210	District Of Whistler	23,151
Davies, C.	6,879	Dent Construction Ltd, Jim	10,596	District 69 Association For The Disabled	44,499
Davies, G.	14,400	Dents Trucking	5,769	District 69 Society Of Organized Service	36,906
Davis & Co.	273,194	Desautels, P. & C.	63,691	District 69 Society Of Organized Homemakers Service	5,859
Davis & Sons Adventures Ltd, J.	28,915	Design Craft Ltd.	14,189	Ditmars, C.	12,000
Davis Controls Ltd.	18,637			Diversey Wyandotte Inc.	181,048
Davis Mfg Co Ltd, C.	6,217				
Davis Polk & Wardwell	19,954				
Davis, C. R.	9,099				
Davis, D.	22,193				
Davis, J.	16,615				
Dawson Bearing & Bolt Ltd.	11,054				

	\$		\$		\$
Dixon Wood Products	11,277	Draney & Sons Trucking, Frank	46,967	East Kootenay Regional Hospital District	354,286
Dixon, R.	23,112	Draney, M.	14,275	East Side Family Place	39,412
Dley, Luckvee	12,121	Draper, J.	22,971	Eastough, J. G.	11,273
Dmr And Associates	12,920	Drew Sawmills Ltd.	88,508	Easton, M.	17,472
Do-Vai Transport Ltd.	22,873	Driediger Bros Furn Ltd.	75,339	Eastwood & Co.	10,010
Doall Vancouver Inc.	9,818	Driftwood Automotive Ltd.	88,931	Eaton Bay Financial Services	28,219
Dobbin & Sons Ltd, F.A.	1,214,077	Drinnan, S.	9,520	Eaton Bay Fund Management Ltd.	9,695
Dobbs, F.	16,002	Drop N Shop Automotive Repairs Ltd.	11,934	Eaton Co Ltd, The T.	16,516
Dobney Foundry Ltd.	30,719	Drummond McCall Inc.	28,170	Eaton-Bay Trust	5,400
Docherty, J.	9,967	Drysdale, E. R. Dr.	56,272	Eaves, D. Dr.	103,405
Dockrill Contracting Ltd.	10,719	Drysdale, E. R. Dr.	108,291	Ebco Industries Ltd.	92,873
Docs Cartage & Storage Co Ltd.	39,140	Duane Contracting Ltd.	5,188	Eccles, B.	11,970
Dodsworth, F.	24,596	Duane Enterprises Ltd.	9,191	Echo Logging	149,930
Dorkson Electric	8,201	Ducharme, R.	6,203	Echo Wood Products	9,226
Dogwood Credit Union	45,553	Ducks Unlimited (Canada)	18,000	Econo Glass Ltd.	17,620
Dogwood Home Services	124,117	Duclos, M.	29,021	Economics Laboratory Canada Ltd.	14,526
Dogwood Lodge	50,277	Dudley, R. W. Dr.	11,280	Edco Construction Co.	4,521,318
Dolans Concrete Ltd.	7,357	Dueck, A.	8,664	Eddys Contracting Ltd.	39,028
Dolha, J. A.	10,170	Duffy, D. J.	10,000	Edgar, D.	15,109
Dolhanty, T.	29,180	Dufresne, F.	27,064	Edgar, R. L.	12,866
Dollard Electronics Ltd.	14,388	Duggan Trucking, Ian R.	6,495	Edget Excavating Ltd, J. R.	7,662
Domac Equipment Ltd.	109,266	Duggan, I. R.	15,332	Edgewater Developments Ltd.	16,286
Doman Forest Products Ltd.	49,528	Dula, A.	35,376	Edgewater Improvement District	10,945
Doman Industries Ltd.	18,462	Dumaresq, G.	6,154	Egmont Contracting Ltd.	1,123,194
Dome Hydraulics Co Ltd.	11,372	Dumoulin Black.	46,361	Edgeworth, L.	24,778
Domne Petroleum Ltd.	249,114	Dun & Bradstreet Ltd.	15,285	Edgson Enterprises Ltd, Bob	52,136
Dominic Press Ltd.	81,960	Dun & Bradstreet Of Canada Ltd.	6,625	Edgson Grader Rentals Ltd.	135,577
Dominion Bridge	10,456	Dunbar & Gibbon Contracting Co Ltd.	58,802	Edgson Trucking, Norm.	70,442
Dominion Industrial Supplies Ltd.	5,350	Dunbar Community Association	9,580	Editions Hurbise Hmh Ltee.	7,422
Dominion Metalware Industries Ltd.	19,941	Duncan & District Association For The Mentally Retarded	45,839	Edmonds, W. H. K.	35,267
Dominion Securities Ames Ltd.	8,825	Duncan & District Association For The Mentally Handicapped	246,476	Edmonton Ambulance Authority	13,309
Dompro Industrial Products	5,828	Duncan Eliso	6,124	Eds Contracting Ltd.	17,038
Domtar Inc.	2,884,795	Duncan Iron Works Ltd.	6,673	Educational Information Centre	8,800
Don-Troy Paving Ltd.	188,546	Duncan Paving Ltd.	1,404,473	Educational Research Institute Of B.C.	602,732
Donahue, F.	22,782	Duncan, F.	9,568	Educational Resources Ltd.	7,447
Donald, A.	11,232	Duncan, W. J.	10,980	Edwards Trucking	16,137
Donaldson, B.	24,824	Duncan, W. R.	27,572	Edwards Trucking, A.	16,578
Donaldsons Big O Tire Ltd.	13,414	Dunsmoor, C.	9,829	Edwards Welding Ltd.	13,937
Donco Construction	22,417	Dunsmore, D.	66,040	Edwards, J.	35,254
Donella Backhoe Contracting Ltd.	39,526	Dunwoody & Co.	15,211	Edwards, M.	16,327
Dong, R.	5,628	Dunwoody Ltd.	24,898	Eecol Electric Ltd.	51,328
Donmac Contractors Ltd.	15,911	Dupuis, R.	18,720	Eely, V.	28,139
Donovan, D.	28,753	Durabli Cases Ltd.	6,328	Effective Wordprocessing Ltd.	32,784
Donovan, L.	6,637	Durack Contracting Ltd.	56,887	Egal Holdings Ltd.	13,268
Dons Mobile Crane	24,222	Duralam Canada Ltd.	5,884	Egmont Contracting Ltd.	7,914
Donwood Logging	10,212	Durante Bros Furniture Ltd.	89,522	Egson Painting	13,908
Dorjack Contracting Ltd.	53,258	Durocher, R.	22,280	Ehlers Ltd, R.	25,550
Dormans Trucking & Fuel Ltd, R.	6,848	Durrell Bulldozing Contractor Ltd, Bob	20,150	Eisen, D.	6,092
Dormark Ventures Ltd.	108,702	Durrs Green Acres	68,734	Eisenhut Insurance Agencies Ltd.	9,222
Dormer, J.	6,334	Dust Pro Maintenance	5,318	Ekstrom, R.	11,765
Dorman, L.	27,417	Dutchies Transfer Ltd.	40,613	Elan Data Makers Ltd.	7,915
Dorsey Contracting Ltd, Mike	10,166	Dvornak Excavating	7,914	Elander & Elander Adjusters Vancouver Ltd.	51,467
Dosenberger Excavating Ltd.	158,503	Dyck Transfer, C.	5,705	Elastometal Pacific Ltd.	78,454
Dotco Tools Ltd.	14,284	Dyck Trucking, J.	21,806	Elder, W.	25,313
Double A Traffic Control	39,176	Dyck, J.	42,991	Eldridge, M.	5,200
Double Be Equipment Ltd.	42,217	Dyck, P.	32,558	Electro-Med & Van-Tech Services	73,240
Double D Water Service	17,288	Dyck, W.	20,162	Electrol Distributors Ltd.	14,082
Double Eagle Construction Ltd.	249,849	Dyke, A.	45,560	Electrolab Ltd.	27,381
Double H Carriers Ltd.	28,254	Dykes, C.	15,556	Elgar Contracting Ltd.	12,422
Double O Contracting	14,646	Dyna-Haul Ltd.	125,913	Elgar Electric Ltd.	57,284
Double Tree Trucking	39,756	Dynagraphics	13,380	Elk Valley Air Services Ltd.	9,516
Doubladay Canada Ltd.	221,116	Dynamic Communications Ltd.	27,989	Elk Valley Crisis & Information Line Society	6,559
Doucet, J. C. & I.	39,515	Dynamic Construction Ltd.	9,535	Elk Valley Preventive Services Project	17,230
Doucette & Co Ltd, L. H.	27,764	Dynamic Fuel Injection & Turbo Ltd.	5,771	Elk Valley Society For The Handicapped	57,317
Doucette Construction Ltd.	68,132	Dynamic Power & Lighting	5,184	Elker Auto Supply Ltd.	8,475
Doucette Enterprises Ltd.	154,047	Dywidag Fab Con Products Ltd.	279,077	Elkington Ltd, E. N.	39,178
Doucette Ltd, Roy	12,125	Dzuba, S.	10,494	Elkins, J.	8,293
Doucette, L. H.	174,261	E & A Trucking Ltd.	19,548	Elkroy Benevolent Society	33,576
Dougan & Son Enterprises Ltd, Fred.	17,945	E & G Trucking Ltd.	47,044	Ellan, J. T.	16,784
Douglas & McIntyre Educational Ltd.	2,399,740	E & M Glass Services Ltd.	108,197	Ellen, G. S.	16,200
Douglas College	44,744	E & R Contracting	10,026	Ellerton, D.	7,708
Douglas Lake Cattle Co.	14,879	E & R Forest Contractors	9,343	Elliott Steel Ltd.	9,553
Douglas Lake Timber Co Ltd.	16,228	E & S Post & Rail	7,453	Elliott, K. L.	10,861
Douglas Rentals Ltd.	6,929	E & S Projects Ltd.	10,212	Elliott, S. V.	20,575
Douglas Street Shell	43,014	E & W Excavating Ltd.	30,945	Ellis & Co Ltd, J. B.	11,266
Douglas Symes & Brissenden In Trust.	38,700	E B Loose Leaf Inc.	17,471	Ellis Co Ltd, W. J.	23,107
Dougs Trucking	46,859	E D C Engineering Ltd.	20,812	Elison Excavating Ltd.	21,346
Doulnys Contracting Ltd.	11,055	E I C Research & Management Ltd.	7,813	Elison Trucking Ltd.	8,490
Doust & Smith	20,067	E I F Sales Ltd.	308,030	Ellison, D. R.	74,375
Dow Chemical Canada Inc.	57,358	E M Plastic & Electric Products Ltd.	33,910	Elmore, G.	43,134
Dow Pharmaceuticals	8,862	E M Sciences Ltd.	6,030	Elmqvist & Sons Trucking Ltd, J.	30,360
Dow, J. E.	22,060	E S C Electrical Service Contracting Ltd.	12,883	Elis-D Enterprises	11,819
Dow, J. Y.	13,681	E-Z-E Travel Ltd.	12,136	Elson, I.	23,315
Dowell Welding	5,046	Eager Beaver Services Ltd.	14,585	Elsworth Bros Logging Ltd.	81,005
Dowling, E. M.	6,547	Eagle Flight Catering Ltd.	5,993	Elvins Equipment Sales Ltd.	8,908
Downey Enterprises Ltd.	424,584	Eagle Rock Ranch Ltd.	13,821	Elwood Enterprises Ltd.	45,403
Dowrie Street Sawmills Ltd.	12,392	Eagle Sentry Systems	116,557	Embassy Cleaners	11,342
Dows Enterprises	5,911	Eagle Valley Holdings Ltd.	194,609	Emblematic Jewellery Products Of Canada Inc.	78,263
Dows/Archambault Architects	7,228	Eagle Valley Services Ltd.	5,841	Embry, S.	27,496
Downtown Eastside Womens Centre	5,000	Eagle Valley Services Ltd.	29,971	Emergency Assistance	156,606
Asan	24,472	Eagle Valley Services Ltd.	32,939	Emergency Health Services Commission Subsistence Allowance	280,719
Downtown Parking Commission	9,203	East Chilliwack Agricultural Co-Op	14,567	Emery Worldwide	8,730
Downtown Parking Corp Ltd.	11,839	East Kootenay Community College	73,527	Emery, C. E.	13,397
Downtown-Blanchard Advisory Committee	70,563	East Kootenay Health Society	21,000	Empire Iron Works Ltd.	5,086
Doyle Trucking, L. F.	12,315				
Doyle, M. J.	7,266				
Dr Endicot Home	1,026,351				
Dragon Spring & Welding Ltd.	38,258				

SCHEDULE OF PAYMENTS

F 215

	\$		\$		\$
Empire Shirt Ltd.	6,502	Fagan & Son Trucking, R.	37,802	Fields Welding & Industrial Supplies Ltd.	15,501
Empress Pontiac Buick GMC Ltd.	150,062	Fahmi, P.G.	5,700	Fieldstone Resources Ltd.	11,137
Empress Transportation Co Ltd.	5,658	Fahse & Co. H.	9,796	Filka Lumber Co Ltd.	17,452
Empress, The	15,507	Fair Trial Farm Ltd.	76,564	Filioli, A.A.	7,320
Enderby Gravel Products Ltd.	172,619	Fairbairn, G.	14,004	Fillmore, K.	48,496
Endicott Centre	10,362	Fairfield Homemaker Service Society	9,322	Fillman, F.N. Dr.	12,570
Enercorp Instruments Ltd.	5,940	Fairhurst, K.	6,000	Finall, A.	15,595
Energy Technology Products	7,365	Fairmont Hot Springs Resort Ltd.	10,261	Finch, D.L.	13,754
Engineering Drillers Ltd.	15,580	Fairview Building Supplies Inc.	6,824	Findlay, D.	24,024
England, E.	44,910	Falcon Trucking Ltd.	42,697	Fink, E.	17,456
Enjay Edutech Services Ltd.	13,000	Falcon Viewing & Silvers Ltd.	8,932	Finkle, P. Dr.	24,908
Enns, K.	8,847	Falk, E.	14,584	Finks Sawmills Ltd.	24,398
Enriquez, A.	20,300	Falkins McIntosh Inc.	1,315,950	Finning Tractor & Equipment Co Ltd.	579,017
Ensign Chrysler Plymouth Ltd.	390,248	Falkland & District Community Assn.	16,707	Finning Training Services	33,340
Ensign Lease Ltd.	15,491	Falkland Construction Co Ltd.	22,648	Fiorentino Bros Contracting Ltd.	151,081
Enterprise Forestry Contracting Ltd.	11,657	Falkowsky Enterprises Ltd.	50,885	Fir Acres	98,540
Entirety Investments Ltd.	5,926	Falling Contracting Ltd. M.M.	6,206	Fircrest Residence	50,851
Envirovics Research Group Ltd.	8,000	Fallis Turf Equipment Ltd.	16,577	Fire Commission Fees & Expenses	5,942
Environmental Sciences Ltd.	36,875	Falls-Way Development Co Ltd.	58,551	Fire Suppression Sundry Costs	73,029
Envirotech Research & Development Ltd.	16,589	False Creek Industries Ltd.	35,143	Fireflex Manufacturing Ltd.	40,589
Egg-Industrial Products	9,005	Family Services Of Greater Vancouver	91,595	Firestone Canada Inc.	346,572
Epic Data Sales Ltd.	25,000	Fandrich Cone Harvesters Ltd.	5,313	Firestone Stores	14,709
Epps Hoe Rental Ltd. Gerry	68,078	Fanshawe College	7,205	First City Capital Ltd.	321,564
Era Business Consultants Ltd.	33,163	Far-Ko Contracting Ltd.	8,947	First City Trust Co.	16,449
Eremko, R.	6,600	Farina Holdings Ltd.	47,605	First Heritage Savings Credit Union	13,278
Erichuk Trucking, Dale	13,282	Farko Contracting Ltd.	285,723	First Memorial Services Ltd.	5,657
Erickson, G & L	9,927	Farm Income Insurance	58,851,955	First Pacific Credit Union	251,562
Erickson, D.	13,334	Farnell, J.	41,172	First United Church	17,707
Erickson, G.	40,228	Farnell & Co Ltd. R.W.	44,723	Fischer Road Maintenance, Doug.	16,517
Erickson, I.	19,427	Farnell, E.	27,330	Fischer, C.	21,160
Erics Trucking	10,838	Farnell, J.K. Dr.	11,207	Fishbrook Trucking, Otto	19,055
Erma Enterprises	8,185	Farnell, L.	148,804	Fisher, D & Hunt, L.	55,431
Ernie Grading	51,534	Farrer, A.	17,665	Fisher Scientific Ltd.	291,303
Ernst & Whinney	125,691	Farris Vaughan Wills & Murphy	80,026	Fisher, I.S.	39,066
Ernst Trucking Ltd. J.	5,832	Farup, T.	9,129	Fisher, M.M. Dr.	23,738
Eron Contracting Ltd.	43,500	Fast Frames	8,045	Fisheries Association Of BC	10,000
Esau Construction Ltd. Harold	22,631	Fast Septic Service	15,449	Fishers Hardware (1982) Ltd.	5,596
Esler Laboratory Supplies	5,425	Fasteel Industries Ltd.	14,160	Fishleys	28,850
Esler Excavating Ltd.	8,876	Fatur, D.	5,600	Fitch Cady Pictures Corp.	5,940
Esquimalt-Vic-West-View Royal Advisory Society	32,813	Fawcett Contracting Ltd.	14,835	Fiton, M.L.	26,455
Essar Enterprises	13,186	Fawcett Contracting Ltd. P.	11,000	Fitzhenry & Whiteside Ltd.	342,715
Esso Resources Canada Ltd.	403,469	Fawdry, S.	11,000	Fitzsimmons Trucking, Neil	17,808
Estevan Engineering Ltd.	28,585	Fay, H.E. Dr.	45,471	Flanders Van Service	10,098
Estlin Air Services Ltd.	75,119	Fay, P.J. Dr.	52,325	Flanz, A.	13,636
Eugene, P.	23,893	Fedderlys Construction Services Ltd.	5,092	Flawse Contracting, A.	73,171
Euler, S.	11,122	Federated Co-Operatives Ltd.	612,832	Fleck Bros Ltd.	802,254
Euroman Pulp & Paper Co Ltd.	158,556	Federation Of B.C. Naturalists	8,979	Fleet Comm Mechanical Ltd.	60,391
European Bakery Ltd.	37,962	Fedw Contracting Ltd. Mike	33,973	Fleetline Distributors	10,230
Eutectic Castolin	5,453	Fedun, S.	6,000	Fleetline Parts & Equipment Ltd.	7,283
Evans Machine Co.	5,477	Fehr, O.	25,570	Fleetwood Reforestation Ltd.	257,593
Evans Products Co Ltd.	72,749	Felker Lake Ranch Ltd.	31,682	Fleetwood Sausage Ltd.	19,782
Evans, D.	17,285	Fell Contracting Ltd. Wayne	102,183	Fleischer, J.	6,755
Evans, J.M.	6,992	Fellers & Bassett Enterprises Ltd.	76,251	Fleming & Dixon Trucking Ltd.	38,557
Evans, M.	8,952	Fellers, G.F.	13,779	Fleming Printing Ltd.	93,254
Evans, P.	38,500	Fellers, R.P.	19,549	Fleming Trucking, R.	11,444
Evelyn Cattle Comp.	8,306	Fellers, V.A.	93,618	Fleming, T.	5,040
Everclear Building Maintenance Ltd.	73,951	Felske, G.	11,952	Fletcher, D.	11,281
Everett, G.	12,480	Fence Contracting, F.	5,506	Fletchers Ltd.	276,187
Everett Plumbing & Heating Ltd.	18,026	Fenco Lavalin Corp.	20,384	Flett, B.	12,830
Evergreen Adult Care Centre	35,376	Fenix Distributors Ltd.	7,381	Flex-O-Line Of Canada Ltd.	16,614
Evergreen Computers Ltd.	78,806	Fenton, H.	22,800	Flight Centre Victoria	522,736
Evergreen Forest Products	183,603	Ferby, E.	43,867	Flight Safety International	23,819
Evergreen Forestry Service Ltd.	107,486	Ference & Associates Ltd. Don	57,253	Flightcraft Inc.	38,898
Evergreen Press Ltd.	1,064,307	Ferguson & Associates, Alan	5,000	Flintstone Redi-Mix	12,087
Evergreen Sportswear Manufacturing Ltd.	34,619	Ferguson Construction Ltd. G.J.	36,260	Flood Valley Contracting Ltd.	27,845
Evers, D.	7,607	Ferguson Equipment Ltd. F.G.	10,674	Floritis Egg Sales	40,025
Ewing, L.	22,893	Ferguson Laboratory Ltd. J.P.	42,291	Flow Laboratories Inc.	71,544
Exactus Media Inc.	9,588	Ferguson Supply Ltd.	182,871	Flygt Canada	5,147
Excelior Life Penflex	12,776	Ferguson, J.	8,311	Flying Fireman Ltd.	59,265
Execu-Type Services	20,718	Ferguson, K.A.	16,976	Flynn Bros Publishing Ltd.	6,420
Execuplex	11,221	Ferguson, M.B. Dr.	63,148	Flynn, B.	5,955
Executive Courier Service Ltd.	23,537	Fernco Rental & Sales Ltd.	12,111	Flynn, S.	29,802
Executive House	6,413	Fernie & District Homemakers Service Society	24,217	Fogarty, R.M.	7,368
Exploranium	38,777	Fernie Building Supplies Co Ltd.	10,806	Fogg Motors Ltd.	21,889
Explosives Ltd.	106,436	Fernie School District I	529,264	Fogg, J.	5,975
Expo 86	12,000	Fernwood Home Support Service	24,329	Foggitt, S.	8,630
Express Automotive & Hd Ltd.	5,093	Fernwood House Society	183,730	Foisy Automotive Service Ltd.	5,099
Etech Systems Ltd.	8,437	Ferrel, D.L.	10,240	Follower Boarding Home	94,122
Extendicare Ltd.	76,597	Ferris Contracting Ltd. A.L.	22,263	Fomine, C.	17,688
Exton & Dodge	9,742	Ferris Contracting, D.	7,032	Fomine, J.R.	8,077
Eze Brew Coffee Service (V.I.) Ltd.	6,548	Ferrous & Non Ferrous Metal Products	10,272	Fooka Trucking Ltd.	17,474
F & F Equipment Ltd.	29,283	Ferret, H.	11,671	For-Lands Management	20,838
F & K Logging Ltd.	618,558	Feuz Trucking, Gord.	15,466	Forbes Contracting Ltd. A.	9,120
F.A.L. Products Corp.	12,048	Feuz Trucking, Paul	29,984	Ford Credit Canada Ltd.	908,279
F.J.H. Construction Ltd.	12,569	Fidelity Life	13,962	Ford, E.	14,406
F.J.R. Equipment Ltd.	10,559	Fiedler Bros Contracting Ltd.	327,504	Ford, R.	15,412
F.P.F. Holdings Ltd.	46,779	Field & Co Ltd. J.G.	5,656	Ford, R.	14,530
F.R. Diesel Electric Co Ltd.	15,797	Field Aviation Co Ltd.	70,038	Forde Bulldozing, E.R.	37,772
F.S.J. Land Transport Ltd.	37,930	Field Construction Ltd.	20,650	Forest Chain Saw Ltd.	9,129
Fib-Rite Service Ltd.	8,610	Field Contracting, Merrill	35,756	Forest Engineering Research Institute Of Canada	56,120
Fibero, N.	16,654	Field Party Expenses:		Forest Industries Flying Tankers Ltd.	5,382
Fiber Construction Ltd.	16,445	—Environment	160,815	Forest Planning Systems Ltd.	10,198
Fics Record Centre	10,759	—Forests	27,842	Forest Technology Systems Ltd.	119,766
Fidai, J.	5,162	—Highways	4,351,214	Foresthill Enterprises Ltd.	76,493
Fidi, T.	19,922	Field, J.	7,051	Forestworld Supplies Ltd.	37,665
		Field, N.	5,170	Forgo Trucking, Rudy	5,395
		Fields Stores Ltd.	5,967		

SCHEDULE OF PAYMENTS

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	\$		\$		\$
Gilham Contracting Ltd. S M V	34,222	Goodman, D.	15,927	Greater Vancouver Regional Hospital	
Gilham Poling Ltd.	7,826	Goodson Trucking, T.	30,078	District	200,025
Gilks, S P.	15,424	Goodwill Enterprises For The Hand-		Greater Vancouver Sewer & Drainage	
Gill Trucking, Akal.	6,194	icapped	50,107	District	388,138
Gill, C. A. Dr.	11,067	Goodwin & Mark In Trust	5,500	Greater Vancouver Water District	258,101
Gill, D.	6,717	Goodwin, J. & R.	72,221	Greater Victoria Citizens Advocacy So-	
Gillett, K.	20,441	Goodwin Trucking, R.	10,641	ciety	33,720
Gillette Canada Inc.	7,796	Goodwin, C.	5,136	Greater Victoria Citizens Counselling	
Gillies Bay Improvement District	14,431	Goodwin, J.	5,383	Centre	27,940
Gillies Contracting, J. W.	16,888	Goodyear Canada Inc.	212,630	Greater Victoria School District 61	1,043,290
Gillmann Construction	22,484	Goodyear Go Centre	27,387	Greater Victoria Volunteer Society	38,573
Gingell, C. Dr.	10,028	Gord Don Trucking Ltd.	129,400	Greaves Moving & Storage Ltd.	18,146
Gingell, R. Dr.	11,789	Gordon Contracting Ltd. Doug.	391,240	Green & Son Ltd. E.	12,855
Gingerich, B.	25,095	Gordon Holdings Ltd. D B.	46,975	Green Excavating Ltd. C & J.	81,497
Gingerich, R. J.	29,922	Gordon Street Construction Ltd.	75,716	Green Huckvale Advertising Ltd.	47,249
Ginn & Co.	770,840	Gordon Trucking Ltd. D.	57,710	Green Library Consulting Services, Ltd.	
Ginther, D.	11,211	Gordon, C.	12,000	Green Line Sales Ltd.	13,576
Girling, R. F.	8,509	Gordon, F.	5,162	Green Mountain Services Ltd.	131,278
Giroday & Co.	25,374	Gordon, J.	18,857	Green Peaks Reforestation	20,404
Giscome Contracting	33,899	Gordon, J.	33,140	Green Side Up Co Ltd.	29,130
Gitanow Contracting Ltd.	15,084	Gordons Septic Service Ltd.	16,646	Green Side Up Reforestation Ltd.	8,532
Gitskan Carrier Tribal Council	12,467	Gordons Trucking	36,884	Green Valley Fertilizer Ltd.	234,670
Gitlakdamix Band Council	22,050	Gormac Developments Ltd.	14,665	Green Valley Tree Planting Ltd.	144,732
Glacier Concrete Ltd.	25,756	Gorosh Co Ltd, John	20,200	Green, C.	9,580
Glacier Creek Logging Ltd.	33,858	Goss Trucking Ltd. Bert L.	19,078	Green, H.	17,602
Glacier Helicopters Ltd.	63,394	Gossage, A.	11,205	Green, J.	14,464
Glacier Roofing Ltd.	9,797	Gossage, J. D. Dr.	22,605	Green, J. E. Dr.	7,381
Glasgow Trucking, B.	26,112	Gottler Contracting Ltd. Niels.	41,870	Green, L.	6,072
Glasgow, B.	6,156	Goudal & Associates, V C.	29,500	Green, R.	7,503
Glaxo Laboratories	27,580	Gough Electric Ltd.	254,663	Greenacres Pumps & Equipment Ltd.	7,063
Glazier, R. F.	23,305	Gould Mfg Of Canada Ltd.	75,463	Greenaway Sand & Gravel	6,806
Glen Air Services Ltd.	10,147	Gould, D.	6,078	Greene, R & P	59,505
Glenayre Electronics Ltd.	20,303	Goult McElmoyle & Wilson	7,277	Greene, M. M.	11,666
Glendale Redi-Mix Ltd.	175,981	Gourmet Baker Distributors Ltd.	5,266	Greenfield, A.	18,987
Glendale Tire Ltd.	32,806	Gove & Senior	305,230	Greenhaven Guest Home	7,279
Glendale Trucking	15,436	Government House Expenses	124,135	Greenhill Farm	29,472
Glennel Construction Ltd.	281,228	Government Of The United States	17,648	Greenidge Place	73,483
Glenns Porto Welding	8,538	Gover Consulting Services Ltd.	8,300	Greening Donald Co Ltd.	28,443
Glenoak Ford Sales (1983) Ltd.	16,003	Gower Yeung & Associates Ltd.	11,852	Greenlaw Enterprises	18,117
Glenwood Enterprises Ltd.	40,978	Grace & Co Of Canada Ltd. W R.	38,214	Greenleaf Garden Supplies	8,972
Global Enterprises Ltd.	13,165	Grace & Sons Ltd, K.	10,049	Greeneaks Reforestation	33,131
Global Forest Fire Service Ltd.	12,200	Grace Hospital, The Salvation Army	12,857	Greenridge Forest Consulting	8,082
Global Gym & Fitness Equipment Ltd.	6,019	Grade 12 Scholarship Examinations &		Greenridge Place	46,371
Global Medical Products Inc.	8,230	Administration	137,685	Greentrees Reforestation	24,243
Globe & Mail, The	18,206	Grachold Construction Corp.	75,406	Greenwood Reforestation Ltd.	254,796
Globe Foundry Ltd.	153,388	Graeme & Murray Consultants Ltd.	106,202	Greenwood, J.	20,974
Globe/Modern Curriculum Press	54,568	Graf Holdings Ltd.	5,281	Gregory, J.	11,100
Gloslee Trucking, H.	7,795	Graff, L.	101,735	Greiner & Co.	31,883
Glover Contracting Ltd.	8,094	Graham Engineering	16,155	Grewal, J. S. Dr.	17,053
Glyn-Jones, D.	5,280	Graham Holdings, Don	13,328	Greyhound Lines Of Canada Ltd.	106,525
Gnir, J.	15,814	Graham Ltd, Bob	27,627	Grice Hauling, K.	9,570
Gobin, B. F.	28,896	Graham, D.	7,460	Gries, E. A.	7,830
Goddard & Associates	32,935	Graham, D. Dr.	62,889	Griffin & Sons Ltd, F C.	28,029
Godden, E. C.	44,615	Graham, R.	23,895	Griffith, R. A.	8,432
Godfrey, G. A.	42,810	Graham, R. W.	12,397	Griffiths Crane Service Ltd.	8,459
Godwin, H. F.	46,706	Grahams Moving & Storage	37,977	Griffiths Dragline Service Ltd.	22,488
Goebel, C. W. J.	23,848	Grahn, R.	16,941	Grimshire, J. S.	6,240
Goertz Ltd, Frederick	75,618	Grainge, T.	5,755	Grimwood Construction Co Ltd.	271,853
Goertzen Trucking, Jack	17,181	Gran, C.	6,850	Grizzly Grading & Brushcutting Ltd.	53,798
Gopin Trucking, A. B.	7,240	Grand Forks Glass	5,330	Gro-Tec Greenhouse Systems Inc.	49,581
Gold Creek Wood Supplies	15,300	Grand Forks Ready Mix Concrete Co		Grober Contracting Ltd.	52,782
Gold Key Pontiac Buick GMC	31,849	Ltd.	24,432	Groen Blasting Ltd.	34,053
Goldcap Motor Inn Ltd.	6,898	Grand Forks Rural Fire Protection	117,955	Groerer, J. G.	8,918
Golden & District General Hospital	7,367	Grand Forks School District 12	730,544	Grolier Ltd.	5,786
Golden & District Homemakers Society	17,240	Grandview Blacktop Ltd.	1,136,331	Groot Bros Contracting	26,645
Golden Age Production Co Ltd, The	9,372	Grandview Care Home	62,415	Groot Logging Ltd, D.	26,861
Golden Airways Ltd.	11,655	Grandview Terrace Child Care	31,930	Grosser Parts (DC) Ltd.	37,342
Golden Chapter Of The Association For		Grange Mattress Co.	12,400	Grosso Pre-Cast, C.	67,973
Retarded Children Of BC, The	14,504	Granger, J.	40,623	Group Home For Moderately Retarded	
Golden Community Resources Society	57,329	Granisle Health & Human Resources		Groves Enterprises Ltd.	5,933
Golden Eagle Oil & Gas Ltd.	90,288	Centre	72,973	Grund, J & B.	10,606
Golden Hardware & Building Supplies		Granor Contracting Co Ltd.	21,073	Gryphon Resource Consultants Ltd.	17,464
Ltd.	13,355	Grant & Co In Trust	37,259	Guaranty Trust Co Of Canada	139,423
Golden Oak Education & Management		Grant In Trust, R. D.	56,864	Guard-Air Fence Co Inc.	75,528
Services	17,808	Grant Photography Ltd, Ted	13,201	Guardian Insurance Co Of Canada	198,581
Golden Realty Ltd.	19,250	Grant Trucking, H. M.	26,656	Guardian Locksmiths	9,157
Golden River Corp.	20,371	Grant, B.	8,573	Gudeit Contracting Ltd, R.	16,815
Golden Sales & Service Ltd.	6,726	Grant, P.	38,965	Guichon Ranch Ltd, G.	23,395
Golden School District 18	395,816	Grant, S.	14,238	Guild Yule & Co.	35,847
Goldengate Holdings Ltd.	10,000	Grants Mechanical Contracting, Dick	11,103	Guildford Home Society	267,418
Goldier Associates (Western Canada)		Graphic Controls Canada Ltd.	26,062	Gulf Canada Ltd.	11,174,424
Ltd.	566,144	Graphic Office Interiors Ltd.	32,872	Gulf Canada Resources Ltd-Coal Divi-	
Goldfarb Consultants	62,000	Grasmere Grazing Association	31,066	sion	10,000
Goldi Productions	6,421	Graton Holdings Ltd.	52,616	Gulf Coast Materials Ltd.	7,396
Golding, S. L.	70,274	Gratuity To Widows	914,237	Gulf Excavating Ltd.	15,783
Goldog Trucking	5,747	Gravel Creek Enterprises	6,243	Gulf Islands School District 64	2,350,264
Goldstone Enterprises	5,203	Gravel Hill Supplies Ltd.	13,404	Gulf Islands Trucking & Aggregate Inc	
Goldstream Catering Ltd.	30,818	Graves, A.	7,000	Gulf Islands Water Taxi Ltd.	42,698
Goligors	17,738	Gray & Co Ltd, W D.	9,051	Gunderson, R.	13,337
Gonvick, D.	8,212	Gray, B.	12,849	Gunn, C. R. Dr.	17,171
Good Contracting Ltd, A.	8,829	Gray, G. J.	33,275	Gurney Contracting Ltd.	56,389
Good Contracting, Edgar	5,255	Gray, H.	11,392	Gusak, C.	7,152
Good, E.	18,662	Gray, J. A.	7,362	Gusak, L.	14,913
Goodall Rubber Co Of Canada Ltd.	33,449	Great Northern Enterprises Ltd.	58,616	Gustafson Auto Service Ltd.	26,168
Goodbrand Construction Ltd.	2,886,758	Great West Life Assurance Co.	5,158,640	Guzman, C. P. Dr.	81,435
Goodbrand Ready Mix & Aggregates		Greater Coquitlam Volunteer Bureau	11,857	Gwilliam, W.	14,612
Ltd.	6,386	Greater Vancouver Information & Refer-		Gws Purchasing & Warehousing Corp.	
Goodfellow, G.	20,783	ral Service	41,171	H & H Insurance Services Ltd.	8,877
Goodhost Foods	16,157	Greater Vancouver Library Federation	5,252	H & H Trucking Ltd.	24,341

	\$		\$		\$
H & J Ready Mix Ltd.	28,804	Hansen Holdings Ltd. E.	131,871	Hastings, J.	5,325
H & J Welding & Machine Ltd.	17,141	Hansen Industrial Tool Supply Ltd.	31,384	Hat Lake Logging Ltd.	46,082
H & L Grallall Service Ltd.	95,186	Hansen Mfg Ltd. Erik	33,187	Hatch, J. & B.	20,745
H & M Excavating.	32,906	Hansen Tire Ltd.	13,046	Hatchard Trucking, M G	6,380
H & P Logging.	17,040	Hansen Trucking & Contracting Ltd.	71,224	Hatchard Trucking, R B	13,997
H & R Tire Service (1959) Ltd.	44,969	Ray	38,549	Hatchfield Contracting Ltd.	109,463
H B Contracting Ltd.	307,192	Hansen Trucking Ltd. J K.	28,619	Hatchfield Society	81,026
H B Custom Firewood	13,080	Hansen Trucking, G.	7,852	Hathaway, C T	15,906
H D S Equipment Repair	19,817	Hansen, A P C	31,182	Hatton, D & A	18,654
H F C Trust Ltd.	9,301	Hansen, J	17,872	Hatton, T	14,527
H I Parking Design & Development Ltd	9,090	Hansen, K	45,134	Hauber Contracting Ltd.	159,407
H J Ltd.	12,429	Hansen Contracting, W.	11,820	Hauber Contracting, W	5,557
H J S W Advertising	19,823	Hanson, B	12,785	Hauber Trucking, E.	58,318
H O K Excavating	12,514	Hanson, D	12,417	Hauber, A	18,124
H P Logging	8,612	Hanson, M A	97,973	Hauber, J	31,951
Haavardien, M	18,947	Happy Enterprises Ltd.	5,592	Hauber, W	11,552
Haavari, G	28,501	Harbortowne Ford Mercury Ltd.	10,157	Hauer Bros Lumber Ltd	21,818
Haber Taylor & Tait	14,839	Harbour Air Ltd.	106,501	Haugen Trucking, Calvin	29,116
Haerlin, B	7,025	Harbour Ferries Ltd.	7,430	Haugen, C	8,533
Hadden Trucking Ltd, W	57,877	Harbour Hoe Services Ltd.	48,781	Hav-Hoe Contracting Ltd.	65,969
Haddon Holdings Ltd.	30,738	Harbour International Trucks Ltd	7,073	Havard, E	16,409
Hadco Hearing Aid Dealers Supply Ltd	16,358	Harbour Pile Driving Co Ltd	6,895	Haven, The	84,327
Hafner Enterprises Inc	10,065	Harbour Publishing Ltd.	19,446	Haw, T A	5,220
Hafner, M	6,168	Harbour Towers	5,842	Hawaiian Village	6,883
Hagen, S & L	61,059	Harbourside Villa Nanaimo	64,246	Hawke Consulting Services Ltd	11,000
Hagen Logging Ltd, N	22,068	Harder & Associates, P A	8,872	Hawkins, D & W	17,724
Hagens Travel Service Ltd.	10,713	Harder Pushor Hannah & Co	8,124	Hawkins Contracting Ltd, J.	20,729
Hagensborg Cartage	10,734	Hardy & Son Contracting Co Ltd, Al	31,082	Hawkins, M V	7,519
Hagensborg Waterworks District	6,603	Hardy, D M	14,518	Hawkins, P	59,446
Haggarty, D	6,943	Hardy Associates (1978) Ltd	54,672	Hawryluk Construction Ltd, Harry	65,115
Hagman & Son Logging Ltd.	41,935	Harewicz, R & Lidstone, A	27,001	Hay & Associates	14,974
Hagues Village Green Gulf	5,728	Hargrove Trucking, Elmer	7,639	Hay Associates Canada Ltd	38,151
Hahn Trucking, Allan	9,073	Hari-O Trucking	6,642	Hay Construction Ltd.	9,090
Haida Equipment Ltd.	17,090	Hargim Industrial Services Ltd.	14,872	Hay, D	5,967
Haida Welding Supplies Ltd.	14,565	Harla Water Service	33,545	Hayden, J	7,632
Haig Trucking & Contracting	14,648	Harlan Fairbanks Co Ltd.	12,224	Hayes Trucking, Bear	5,499
Haines, F	13,117	Harlow, M M	50,532	Hayes-Dana Inc	9,101
Halbauer Albas Koene & Adams	26,283	Harmer & Sons Ltd	25,979	Hayes, W T	12,162
Halcyon Design Ltd.	10,940	Harmon, T R, Dr	13,025	Hayhurst Communications B C Ltd.	9,195
Halcyon Research Corp.	49,524	Harolds Trucking	11,368	Haylock Brothers Paving Ltd.	815,674
Hale Trucking, F	9,158	Harper Grey Easton & Co In Trust.	26,082	Hayward, B	7,300
Halfway Ranch Ltd.	109,297	Harper Mountain Ski Lifts Ltd.	6,254	Hayward, J	7,742
Hall & Co Big Horn Manufacturing	25,244	Harrigan Rentals & Equipment Ltd.	11,657	Hayward, M	12,822
Hall Media Production, Verna	50,849	Harrington, S	6,714	Hayward, S	33,140
Hall Trucking, R C	8,151	Harris, C & D	9,438	Haywood Industrial Membranes Ltd.	8,620
Hall, C	9,733	Harris, J & E	7,977	Hazelme Press Ltd	107,102
Hall, T J	9,402	Harris & Son Transport	5,932	Hazelme Lodge	118,921
Hallam, D	22,493	Harris Backhoe Service	16,768	Hazelme Trucking & Contracting	9,822
Hallberg, B	89,720	Harris Campbell Threlfall	130,120	Hazelton Area Historical Association	5,441
Halliday, R, Dr	15,891	Harris Chevrolet Oldsmobile, Tom	24,332	Hazelton Community Resource Society	5,956
Hallman, A	22,346	Harris Contracting, Wayne	55,688	Hazelton Homemakers Service	10,202
Halper, A	22,374	Harris, A	12,446	Hazelton Wil Lou Sa Yd Goot Society	30,178
Hals Power Equipment & Construction	32,957	Harris, B	15,832	He & Ha Trucking Ltd.	76,749
Halston, G	8,514	Harris, B L	19,722	Healthco Canada Ltd.	11,820
Halverson, R	73,034	Harris, B R, Dr	12,719	Hearn, E N	12,654
Halverson Trucking Ltd.	51,015	Harris, D	19,440	Heath (Canada) Ltd, D C	301,172
Halverson, F	39,115	Harris, E	5,698	Heather Power Tool Ltd.	12,704
Hamblin Heavy Hauling Ltd.	41,957	Harris, K A	27,697	Heather Sadler Hughes & Jenkins	21,986
Hamblin Logging & Construction Ltd	5,013	Harris, R	32,208	Heblich Construction Ltd, Shane	13,378
Hamblin, I	17,880	Harrison, L & S	12,990	Hectors Contracting Ltd	33,027
Hambrook, S	13,512	Harrison Contracting Ltd, Dave	36,434	Hedges Construction Ltd, F.	74,935
Hamer Trucking, Russ	5,058	Harrison-Nowell Mobile Radio Services Ltd	61,194	Hedlund Excavating, Victor	40,106
Hamersley, M	11,246	Harrison, B	7,500	Hedlund, M	9,342
Hamilton & Son Ltd, L yall	22,839	Harrison, S	33,410	Hees, W	133,694
Hamilton DeLong Ltd.	13,327	Harrisons & Crosfield Canada Ltd.	140,401	Hegeman, T	26,466
Hamilton Duncan & Armstrong	37,575	Harold Trucking Ltd, G	17,769	Heidenreich Trucking, P.	9,386
Hamilton Excavating, B W	75,494	Harrop Phillips Wood Phillips & Gibbons	22,554	Heim Holdings Ltd, Larry L	14,755
Hamilton Logging, G	40,615	Harry O Contracting Ltd	5,930	Heim Trucking, K	9,649
Hamilton Ltd, Hugh	47,457	Hart Drugmart	10,311	Heintz, L	25,027
Hamilton Trucking Ltd, R	23,409	Hart Enterprises Ltd, R	7,662	Heinz Trucking Ltd.	125,723
Hamilton, A	9,949	Hart Ltd, George	6,858	Heintzelman Paving Ltd.	36,391
Hamilton, B W	8,359	Hart, B	21,490	Heldman Home	189,101
Hamilton, C	38,024	Hart, D	16,998	Helicom Avionics & Instruments	8,797
Hamilton Farm	17,041	Hart, G	15,696	Heiler Computer Systems	5,705
Hammon, V	5,450	Hartford, V	6,000	Hellon, C, Dr	90,666
Hamp & Panus Construction	17,268	Hartland Trucking, C.	7,814	Heimer Construction Ltd, Max	211,618
Hanck Installation & Machinery Ltd	46,080	Hartland, C L	8,513	Heimer, C	5,412
Hancock House Publishers Ltd	16,152	Hartland, L	5,919	Helms Logging Ltd	14,019
Hancock, T	5,639	Hartman Auto Supply	16,211	Helms, O A	18,557
Handford, P	10,000	Hartman Holdings Co.	6,611	Helton & Associates Ltd, Vincent F.	10,725
Handicapped Industries Guild	11,952	Hartman, G M	9,878	Helton Industries Ltd.	13,128
Handicapped Resource Centre	42,696	Hartman, D	27,937	Hemich, D	11,849
Handlen, C	8,828	Harvey Plumbing & Heating Ltd	16,639	Hemlock Primers Ltd	80,795
Handyman Concrete & Excavating Ltd	17,346	Harvey, M	20,681	Hemlock Valley Recreations Ltd	7,275
Hanemayer, H & W	11,204	Harvey, R B	7,443	Hemphill, S & Hornburg, J.	12,888
Haney Builders Supplies (1971) Ltd.	23,324	Harveys Auto & Muffler (1971) Ltd.	7,637	Hencheroff, R	8,400
Haney Homeowners Association	24,473	Harveys Landscaping & Garden Service	18,430	Henderson, R & N	107,930
Hanks Trucking & Bulldozing	9,706	Harvs Shell & Car Wash	8,927	Henderson Heavy Hauling (1973) Ltd.	11,895
Hanley, F W, Dr	22,637	Harwest Equipment Ltd.	40,765	Henderson Roofing Ltd, D M	5,330
Hannah Peterson & Associates Ltd	38,415	Hasco Factors Ltd.	6,356	Henderson Trucking, Greg	14,604
Hannas Seeds Ltd.	28,393	Haslam, M	6,050	Henderson, D	10,881
Hannas Services	10,201	Hassett Agencies Ltd, A E	14,997	Henderson, R	10,068
Hansa Construction	4,896,329	Hastings Esso Service	12,091	Hendersons Funeral Homes Ltd	6,946
Hansen Construction	102,201			Heandry, J, Dr	27,397
Hansen Contracting Ltd, F K	6,854			Henfrey Samson Belair Ltd	34,209
Hansen Development Corp, Dennis	10,480			Henke Trucking, Richard	19,364
Hansen Drilling & Contracting Ltd	74,869			Henker Trucking, Donald	5,343

SCHEDULE OF PAYMENTS

F 219

	\$		\$		\$
Henry, K. A.	16,600	Hocks Laboratories	15,527	Hough, K.	32,316
Henson Building Ltd.	57,377	Hodge Contracting Ltd.	24,219	Houghton Mifflin Canada Ltd.	198,648
Heppner, M. L.	6,000	Hodgson King & Marble Ltd.	25,864	Houle Electric Ltd.	39,423
Hepper Trucking, R.	7,975	Hodgson Orthotics Ltd.	7,874	Houliand Ltd. N.D.	15,089
Heppner & Son Trucking Ltd. P.	10,752	Hodgson Trucking, W.	23,422	House, C. & G.	35,165
Heppner Trucking, G.	14,030	Hodgson, E. A.	9,692	House, G. & R.	34,626
Heppner Trucking, J.	21,659	Hodson, D.	11,559	Housser, H.	30,203
Heppner, I. M.	7,368	Hoechst Canada Ltd.	42,196	Houston Chevron Service	11,342
Heptonstall Bros.	10,341	Hoeftslot Trucking, A. & W.	28,975	Houston Co-Operative Marketing	7,529
Heringa, E.	30,196	Hoeft, H.	11,168	Houston Flight Service Ltd.	6,599
Heritage Office Furnishings Ltd.	70,959	Hoefts Rentals Ltd.	6,432	Houston Food Market	11,440
Heritage Office Furnishings (Victoria) Ltd.	167,497	Hoem, A. K.	10,000	Houston Forest Products Ltd.	6,300
Herman, F.	11,676	Hofert Ltd. J.	15,789	Houston Gradall & Packer Services	16,614
Hermanson, W. & J.	116,121	Hoffmann-La Roche Ltd.	35,776	Houston Health & Human Resources Centre	30,053
Hermes Travel Service Ltd.	17,077	Hogentogler & Co Inc.	9,922	Houston Trucking, R.	7,663
Hermesen Contracting Ltd.	6,339	Holberg Volunteer Fire Department	6,388	Howard Backhoe, A.	7,398
Herrewynen, M.	22,202	Holbrook House	9,169	Howard Society Of B.C. The John	250,219
Herrington, W.	30,113	Holding Lumber Co Ltd.	8,298	Howard Society Of Vancouver Island, John	111,469
Herriott, L. & L.	71,357	Holax Tim	15,200	Howard, A.	7,399
Herrling, T.	10,290	Holiday Inn	15,060	Howard, A.	5,189
Hertzman, V. O. Dr.	5,092	Holiday Travel Consultants Ltd.	15,052	Howarth, G. L.	19,839
Hester, P.	12,500	Holland Holdings	39,812	Howe Associates Ltd. Thomas	32,564
Hetu, L.	5,779	Holland House Communications Ltd.	7,962	Howe Sound Excavations	5,069
New Landscaping Ltd.	11,083	Holland Landscapers Ltd.	67,800	Howe Sound School District 48	394,452
Hewat Repairs Ltd. Wilf.	51,728	Holland, E.	18,034	Howe Sound Tree Planting	52,840
Hewett & Associates, Allan.	29,951	Holland, R.	8,025	Howe, J.	16,413
Hewitt Co Ltd. George H. The	45,579	Holland, R. Dr.	123,118	Howies Marine Service Ltd.	40,863
Hewlett-Packard (Canada) Ltd.	77,744	Holley, B.	80,964	Hoy Barge, Doug.	16,182
Hewson, S.	12,825	Holleys Trucking	51,027	Hoy Trucking, A.	15,268
Heywood, R. N.	7,107	Hollinger Corp.	11,598	Hoyle Industries Ltd.	50,513
Hi Signs Manufacturing Ltd.	919,941	Hollinger House Ltd.	104,777	Hrbicic, F.	5,295
Hi-Performance Motor Sports	9,864	Holloway, M. J.	22,226	Hrycenko, I.	39,525
Hi-Way Collision	7,736	Holloway, N.	10,415	Hrycen, L.	26,588
Hi-Way Equipment Co Ltd.	304,893	Holmberg, S. V.	10,360	Hub City Paving Ltd.	998,960
Hickling, M. A.	5,778	Holmes Fuel Injection & Turbocharger Specialists Ltd.	51,894	Hub Contracting Ltd.	5,519
Hickman & Gook	40,337	Holmes Helicopters Ltd.	5,679	Huber, M.	15,677
Hicks, M. R.	14,051	Holmes Turbocharger Specialists Ltd. F	5,197	Hudd, H.	5,786
Hicks, S.	32,955	Holmes, H.	12,528	Hudlicky, J. J.	97,663
Hiebert, L. & G.	11,393	Holob, C.	5,679	Hudmall, M. C.	7,508
Hiebert, P.	25,435	Holophone	9,088	Hudsons Bay Co.	15,228
Higgins Enterprises Ltd.	268,369	Holt Rinehart & Winston Of Canada Ltd.	342,951	Hudsons Bay Oil & Gas Co Ltd.	194,291
Higgins Gradall Service Ltd.	25,359	Homberg & Partner, I. H. Dr.	281,096	Hudsons Bay Wholesale	12,706
Higgins Lake Contractors	17,395	Home Oil Distributors Ltd.	26,688	Hughes-Owens Ltd.	209,718
Higgins, R. D.	9,110	Homelite-Terry Texton	7,938	Hughes, T. R. Dr.	13,570
High Country Air Ltd.	7,324	Homemakers Services	12,773	Hughes, W.	49,515
High Mountain Drilling & Sealing Ltd.	53,219	Homeowner Interest Loans	12,491,323	Hughson, H. A.	45,485
High Tree Services Ltd.	122,829	Homestead Building Supplies Ltd.	7,757	Hugos Esso Service	12,827
Higham, D. C.	23,188	Homis Logging Ltd.	29,022	Huguenard, J. & M.	18,080
Highge Surveys Ltd.	69,936	Hommy Grading & Dozing, Larry	35,157	Huisman, O.	17,733
Highland Energy Systems Ltd.	57,829	Hommy, C. M.	12,185	Hull & Sons Contracting Ltd. D.	127,960
Highland Harvesting Systems Ltd.	36,243	Honda Centre	5,527	Hull Trucking, G.	23,613
Highland Helicopters Ltd.	988,097	Honda City	10,294	Hull, B. J.	7,106
Highland Properties	36,471	Honeyman, R.	44,608	Hull, G.	71,801
Highland Van & Storage Co.	8,385	Hood, B.	11,030	Hulland Contracting Ltd.	58,559
Highlander Restaurant	31,655	Hooge, P. D. Dr.	10,029	Hult, M.	7,968
Highlands Pump & Pipe	11,175	Hoover Construction, Brick	10,339	Hume, C. D.	6,475
Hilex Construction Ltd.	28,516	Hoover, B.	10,716	Hummingbird Servicing Co Ltd.	23,076
Hill Bulldozing Ltd.	19,286	Hope Community Services	28,450	Humphrey Ltd, P.	12,471
Hill Motor Lease Ltd.	5,419	Hope Contracting Ltd. Gerry	8,280	Humphreys Contracting Ltd. J. R.	161,156
Hill Security Van Lines	9,286	Hope Gravel Supply	114,269	Humphries, M.	22,960
Hill Travel Services	6,104	Hope Machine Shop Ltd.	6,571	Hunsbedt Logging Co Ltd.	7,919
Hill Trucking, Randy.	9,948	Hope Ready-Mix Ltd.	89,870	Hunt Christmas Trees	5,730
Hill, F.	15,595	Hope School District 32	680,984	Hunter Co Ltd. John	231,929
Hill, J. M.	15,728	Hopkins Trucking, D.	34,279	Hunter Construction Ltd.	20,672
Hill, N.	38,465	Hopkins Trucking, Marty	10,359	Hunter Trucking, John	31,221
Hillbank Gravel Supplies Ltd.	26,453	Hopkins, C.	21,763	Hunter-Dunn Business Services Ltd.	8,402
Hillier International Ltd.	69,102	Hopkins, H. V.	19,524	Hunter, C. W. Dr.	11,088
Hills Service Station	13,221	Hopp Logging Ltd. R.	35,891	Hunter, J. G. Dr.	47,996
Hillside House	48,366	Hopper, J.	6,967	Hunter, M.	13,274
Hillside Logging Ltd.	5,283	Horbay, M.	9,680	Huntley, L.	35,170
Hilltop Sales & Service Ltd.	19,063	Horel & Lakberg Logging Ltd.	15,334	Hurry, S.	9,492
Hilti Canada Ltd.	8,496	Horembala & Smith.	8,200	Huser, H.	30,245
Hilton Photo Supplies Ltd.	5,740	Horizon Air	29,657	Hushion, D. H.	18,393
Himech Contracting, Lorne	17,558	Horizon Helicopters Inc.	310,985	Huska Construction Ltd.	56,483
Himech Logging Ltd. John	69,982	Horizon Research & Evaluation Affiliates	87,992	Huskie Contracting	5,198
Himech Logging 81 Div. Steve	39,958	Horner Inc. F. W.	8,625	Husky Equipment Ltd.	10,465
Himech, P.	8,766	Horner, V.	12,433	Husky Oil Marketing Co.	11,753,288
Himefarb, E. Dr.	5,302	Horowitz, B.	9,392	Huston Trucking Co Ltd. Gordon	56,422
Hind, R.	12,839	Horning Contracting Ltd. Ray	8,500	Hutchings, P.	12,045
Hindman Funeral Home	6,700	Horning, H.	18,173	Hutchinson Trucking, H.	16,874
Hipkin, W. C.	23,464	Horsely Bay Contracting	17,460	Hutchinson, G.	11,530
Hipp Engineering Ltd.	14,296	Horsman & Son Ltd. E. B.	51,881	Hutchinson, H.	7,922
Hipwells United Pharmacy	5,487	North Forestry Ltd.	85,360	Hutchinson, W. R.	6,923
Hira, R. R.	33,178	Horton, C.	7,609	Hutco Parts Ltd.	16,862
Hiram Enterprises	19,300	Horvat, E.	54,868	Hutton, P. & Tutt, M.	34,280
Hirsch, A.	8,077	Hoskin Ltd. H.	33,951	Hy-Pro Contracting Ltd.	84,441
Hishop & Co.	6,498	Hoskin Scientific (Western) Ltd.	43,789	Hyack Air Ltd.	6,722
Hiway Refrigeration Ltd.	5,520	Hoskins Ford Sales Ltd.	63,044	Hyatt Regency Vancouver	6,256
Hixon Logging Ltd.	6,069	Hoskins Garage (1967) Ltd.	18,145	Hydraulic Service & Equipment Co Ltd	25,740
Hjakstrom Ltd. G.	26,409	Hoskins, J. G.	13,140	Hydro-Tech	17,207
Hladon Logging Ltd.	43,766	Hoslyn, W. J. D.	5,424	Hylands Chevrolet Oldsmobile Cadillac, M.	34,434
Hlooffoff Building & Excavating Ltd.	14,985	Hotel Lotte	8,565	Hymax Engineering Ltd.	13,207
Ho, H. S.	53,261	Hotel New Otani Co Ltd.	7,056	Hyppower Systems Ltd.	23,591
Ho, T. M. Dr.	12,072	Hotel Vancouver	16,402	Hyra Construction Ltd.	9,412
Hoban Trucking, C.	34,814	Hotte Trucking, Dennis	19,322	Hyseco Fluid Systems Ltd.	10,389
Hobart Canada Inc.	15,383	Hotvedt Trucking, Reg.	73,076		
Hobson, W. J.	26,757	Hitz, P. B. Dr.	76,105		
Hochstet, M.	24,689				

I & B Holdings Co Ltd	34,727	Interact Consultants Ltd	13,542	J A Trucking Ltd	25,730
I B E W E C A Of BC	12,000	Intercity Packers Ltd	24,927	J C L Ventures	35,344
I B G Canada Ltd	14,546	Interest On Intestate Estates	2,377,747	J D L General Contracting Ltd	32,205
I B M Canada Ltd	423,266	Interest On Official Committees	5,992,019	J D M Construction Ltd	211,764
I C G Liquid Gas Ltd	453,361	Interest On Official Guardian Deposits	1,241,279	J E Equipment Rentals Ltd	115,533
I C G Utilities (Plains-Western) Ltd	303,010	Interest On Public Debt	112,126,109	J F M Footwear Inc	52,420
I C L Food Services Ltd	8,661	Interest On Public Trustee	171,985	J H M Trucking Ltd	15,275
I C N Canada Ltd	70,437	Interest On Suits Funds Deposits	5,437,546	J I Building Ltd	78,234
I F M Industrial Forest Management Corp	10,996	Interest On Revenue Rebate	774,859	J M Building Systems	10,736
I G A Foodliner	44,919	Intergrated Resources Photography Ltd	25,491	J M G Logging Ltd	8,586
I L E Consulting Services	8,981	Interior Armoured Escort Co Ltd	11,148	J M R Instruments Canada Ltd	20,357
I M M Enterprises Ltd	6,885	Interior Automotive Services	73,655	J M Service Trucking	6,409
I M W Industries Ltd	52,100	Interior Contracting Co Ltd	2,540,873	J M V Cement Contracting (Chwk) Ltd	5,870
I Med Oxygen Ltd	127,403	Interior Custom Crushing Ltd	7,198	J P B Leasing Ltd	16,595
I S G Safety Grating Products Ltd	5,716	Interior Electronics Ltd	5,944	J P Logging	5,279
I T T Grinnell	14,362	Interior Excavating	8,965	J P Trucking	10,076
Ibis Products Ltd	129,205	Interior Fuel Injection Service Ltd	33,272	J R Bulldozing Ltd	75,764
Identical Ltd	279,613	Interior Health Care Services Ltd	39,016	J R Contracting	53,099
Ignas Contracting	89,157	Interior Intensive Forest Services Ltd	53,387	J R Trucking	8,140
Illick Bros Logging	63,104	Interior Linen Supply Ltd	33,102	J S Trucking	6,100
Ilott, M R & Grierson, S B	8,878	Interior News, The	5,224	J W H Enterprises Ltd	5,503
Ilott, M	8,610	Interior Reformation Co Ltd	8,155	Jabs Trucking, D R	9,230
Immega, G. Dr	17,422	Interior Spring Co Ltd	35,733	Jack Pine Holdings Ltd	21,516
Imperial Casket (B C) Ltd	9,419	Interior Trust Co	69,797	Jackman, C	24,857
Imperial Equipment Ltd	32,911	Interland Contractors Ltd	773,097	Jacks Trucking	15,401
Imperial Installations Ltd	8,246	Interline Construction Ltd	87,115	Jackson Brothers Logging Co Ltd	37,013
Imperial Oil Ltd	20,893,663	International Bag Manufacturing Ltd	24,380	Jackson Group Living Home	36,600
Imperial Optical Co Ltd	9,503	International Economics Advisory Services Ltd	10,405	Jackson Ltd, G N	24,886
Imperial Painting & Decorating Ltd	95,696	International Janitors Supplies Ltd	8,300	Jackson, A	19,347
Imperial Parking Ltd	31,321	International Marble & Stone Co Ltd	22,742	Jacobsen Pontiac Buick Ltd	5,685
Imperial Paving Ltd	760,714	International Medication Systems Of Canada Ltd	49,803	Jacobsen, M S	23,363
Imperial Roadways Ltd	6,604	International Paints Canada Ltd	85,369	Jacobson Ford-Mercury Sales Ltd	18,847
Imperial Tobacco Ltd	30,904	International Plastics Ltd	38,297	Jade Development Ltd	6,376
Impey, M K, Dr	9,730	International Sea Equipment Ltd	6,827	Jade Line Freight Ltd	30,911
Income Assistance & Handicapped Benefits	52,769	International Simultaneous Translation Service	7,456	Jade Logging Ltd	11,932
Independent Bulldozing Ltd	21,073	Interplay Video Systems Ltd	47,532	Jadeb Trucking Ltd	14,231
Independent Industrial Supply (Terrace)	12,880	Interprovincial Traffic Services Ltd	573,590	Jamar Construction Co Ltd	2,476,710
Industrial Development Subsidiary Agreement	6,061,253	Inverness Property Services Ltd	16,010	Jago Enterprises Ltd	117,131
Industrial Drillers Ltd	33,041	Inverness Sales & Rentals	6,089	Jago Trucking, Greg	39,351
Industrial Engines Ltd	21,526	Inverness Nursery School	8,551	Jago, A	5,910
Industrial Equipment Co Ltd	90,982	Inverness Resources Ltd	191,800	Jake & Jay Holdings Ltd	106,335
Industrial Fasteners Ltd	9,101	Investors Group Trust Co Ltd	79,984	Jakes Trucking	24,077
Industrial Forest Management Corp	60,470	Inwood Logging	5,330	Jakes Ventures Ltd	11,601
Industrial Forestry Services Ltd	1,106,578	Inwood Trucking Ltd	66,239	Jakubowski Contracting Ltd	44,322
Industrial Relations Management Association Of BC	5,461	Ipsco Inc	436,190	Jamal, K. Dr	6,210
Industrial Reproductions Ltd	44,789	Iredale Partnership	12,397	Jamar Trucking & Farms Ltd	7,860
Industrial Scales Ltd	6,319	Irish, M	5,775	James & Sons Electric Ltd	13,738
Industrial Toilet Rentals	23,852	Irus Logging Ltd	13,851	James Bay Community Homemakers Service	13,684
Industrial Towel & Uniform Service	10,804	Irvin Excavating Ltd	10,150	James Bay Community Project	181,972
Industrial Wire & Iron Works Ltd	17,706	Irvine, R M & Mrs R M	38,237	James Bay Community Resources Board	24,161
Information System Services Ltd	14,060	Irvine, L G	6,957	James Bay Group Home Society	10,342
Information West Ltd	32,278	Irvine, S	16,809	James International Truck (1980) Ltd	135,864
Infracan Inc	131,098	Irwin Bulldozing, Cy	74,857	James Ltd, A E	59,616
Ingersoll-Rand Canada Inc	157,507	Isaac Enterprises Ltd	10,526	James Trucking, Dick	8,300
Ingram & Bell Ltd	101,212	Isack, L & J	20,865	James, C	9,492
Ingram & Bell Medical	16,366	Isaacson, W	84,144	James, D	22,234
Inland Aggregates Ltd	62,149	Isacson Trucking Ltd, Fred	20,729	James, R	6,289
Inland Alcare Janitor Supplies	46,920	Island Asphalt Ltd	1,030,532	Janco Electric Ltd	36,658
Inland Auto Centre Ltd	22,889	Island Backhoe Services Ltd	9,030	Janko, S & B	7,303
Inland Bridge Ltd	138,660	Island Blue Print Co Ltd	105,358	Janzen Holdings Ltd, R M	46,419
Inland Contracting & Sweeping Ltd	483,443	Island Bookkeeping Services Ltd	6,392	Janzen, R	11,760
Inland Fibre Specialties Ltd	9,813	Island Business Forms Ltd	56,864	Japan Camera Centre	6,543
Inland Kenworth Sales (P G) Ltd	8,764	Island Eggs Ltd	5,440	Jarb Holdings Ltd	36,117
Inland Kenworth Sales Ltd	7,446	Island Farms Dairies Co-Operative Assn	32,618	Jarco	12,240
Inland Natural Gas Co Ltd	53,132	Island Pre-Cast Concrete Ltd	49,891	Jarvis Trucking, Art	28,757
Inland Painting Co Ltd	6,792	Island Publications	7,995	Jarvis, H	58,222
Inlet Metal & Machining Co Ltd	33,020	Island Publishers Ltd	13,885	Jarvis, R	57,833
Inmates Earnings	1,125,366	Island Ready Mix	6,968	Javelin Equipment & Services Ltd	11,501
Inmont Canada Ltd	13,619	Island Shipping Ltd	5,670	Jaxon Falling Contractors Ltd	7,900
Inmont Castle Paint	5,014	Island Welding Supplies Ltd	87,602	Jay-Ray Enterprises Ltd	51,397
Inn Of The North	16,757	Island Well Drilling	7,996	Jay-Vee Logging Ltd	6,104
Inn Of The South	5,475	Italian Cultural Centre Society	5,260	Jaycon Contracting Ltd	6,993
Innes, D. Dr	7,180	Ivanhoe & Loader Service	158,198	Jayco Industries Ltd	9,812
Innis, J M, Dr	5,317	Iverson & Nowosad	12,375	JC Excavating	8,764
Innotech Aviation Ltd	211,037	Ives, R	38,395	Jean, P. Dr	24,306
Innotek Livestock Association	5,000	Iwasaki, C	15,843	Jeck, E W	22,704
Insight Media Centre (Western) Ltd	5,022	Iwata Town	7,500	Jedway Enterprises	5,433
Instabox Vancouver Ltd	16,062	Iwata Travel Service Ltd, K	5,726	Jefferson Contracting, T	66,036
Institut Armand-Frappier	333,890	J & D Construction Ltd	952,289	Jeffrey, B	7,632
Institute Of Chartered Accountants Of BC	9,086	J & D Expediting	5,132	Jeffries, L	5,872
Institute Of Energy Economics	5,344	J & H Trucking Ltd	10,807	Jeffs Trucking	5,844
Institute Of Oceanographic Sciences	5,081	J & J Gradall Services Ltd	108,079	Jelco Supplies Ltd	9,631
Institute Of Psychological Research Inc	5,260	J & J Propeller Ltd	42,879	Jem Gulf Service	6,305
Instrument Service Laboratories Ltd	8,931	J & K Products Ltd	198,429	Jem Productions Ltd	331,046
Insurance Corp Of B C	2,931,905	J & L Automotive Ltd	6,241	Jem Trucking Ltd	7,221
Intadisa Management Inc	191,821	J & L Holdings Ltd	7,815	Jena Instruments Ltd	14,874
Integrated Resources Photography Ltd	67,840	J & L Moving & Storage Ltd	687,450	Jenkins Enterprises, N	27,066
Integrated Silviculture Services	10,869	J & L Trucking	22,293	Jenkins Loading	39,461
Intek Electronics Ltd	6,476	J & M Auto	7,360	Jenkins Trucking, Marshall	10,294
Intensive Forestry Co	46,650	J & P Coats (Canada) Inc	6,023	Jenkins, B	14,325
Intensive Forestry Ltd	8,951	J & R Bulldozing	10,004	Jenkins, J M	7,043
Inter City Papers Ltd	110,756	J & S Engines Ltd	11,963	Jenner Chevrolet Oldsmobile Ltd	7,940
Inter-City Express Ltd	6,013	J & S Outdoor Ventures Ltd	56,696	Jensen & Associates, Hanne	51,625
Intern Environmental Consultants Ltd	40,291			Jensen, L & J	45,792

SCHEDULE OF PAYMENTS

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	\$		\$		\$
Jensen McDougall	5,299	K & L Enterprises	18,643	Kellerhals Engineering Services Ltd.	30,720
Jensen Mitchell & Co.	39,652	K & L Hauling Ltd.	29,550	Kellers Garage Ltd.	22,681
Jensen, J.	15,400	K & M Trucking Ltd.	65,408	Kelly & Son Trucking Ltd. R.	39,218
Jensens Custom Grading Ltd.	65,227	K & N Construction	27,334	Kelly Douglas & Co Ltd.	1,041,120
Jensorter Ltd.	7,507	K & R Weld & Fabricators Ltd.	5,282	Kelly Loading Ltd.	32,084
Jeromius, K.	18,601	K & S Builders Ltd.	32,579	Kelly Mountain Contracting	15,480
Jerry's Revelstoke Service Ltd.	37,975	K & S Holdings	5,645	Kelly, A.	12,418
Jesco Financial Services Inc.	107,837	K & W Trucking	18,020	Kelly, B.B.	8,068
Jesperons Brake & Muffler Ltd.	5,690	K B Holdings Ltd.	17,970	Kelly, P.	19,228
Jesses Moving Co.	5,412	K B M Forestry Consultants Inc.	27,608	Kellys Hot Shot Service	51,637
Jesson Trucking Ltd. J.	35,957	K C Drilling & Blasting Ltd.	96,096	Kellys Trucking	6,985
Jet Enterprises	47,696	K C Ranch	6,948	Kelmer Enterprises Chilliwick Ltd.	26,951
Jim's Auto Parts	11,278	K E M E M Contracting	16,318	Kelowna & District S H A R E Society	21,523
Jim's Contracting	158,216	K Mart Canada Ltd.	17,524	Kelowna & District Society For The	
Joes Glass Shop Ltd.	132,101	K O P Forestry	13,046	Mentally Retarded	17,733
Joffre Resources Ltd.	19,196	K Shian Construction Ltd.	409,637	Kelowna & District Society For The	
Johal Trucking Co Ltd., Bikar S.	13,106	K V Redi Mix	5,102	Mentally Handicapped	49,277
Johansen, A.	32,736	K W S Transport Ltd.	39,593	Kelowna Community Development So-	
Johel Bros Contracting Ltd.	43,393	K Y Electric Ltd.	23,263	ciety	6,096
Johnny On The Spot Toilet Rentals Ltd	8,635	Kado, K.	6,182	Kelowna Daily Courier	9,081
Johnny, O.	8,294	Kaiser Aluminum & Chemical Sales Inc	111,607	Kelowna Family Day Care Society	36,575
Johns Excavating Ltd.	6,060	Kal Tire	424,076	Kelowna Flightcraft Air Charter Ltd.	102,824
Johns Scientific	104,852	Kalescope Theatre Productions	13,919	Kelowna General Hospital	10,466
Johns Tractor Service	5,823	Kalesnikoff Lumber Co Ltd.	122,134	Kelowna Group Living Home Society	90,502
Johns Welding & Hydraulics	5,248	Kalk Trucking Ltd., G.	14,513	Kelowna Homemaker Service Society	82,498
Johns, H.C.	33,150	Kallestad Canada Inc.	5,500	Kelowna Plymouth Chrysler Ltd.	27,728
Johnsen, B.	8,819	Kallock, P.	11,550	Kelowna Single Parents Association	19,300
Johnson & Associates, A.H.	8,600	Kalum Poles Ltd.	24,883	Kelowna Tree Services Ltd.	6,196
Johnson, J. & G.	8,895	Kalum Tire Service Ltd.	30,965	Kelowna Turf Farms	167,143
Johnson & Johnson Inc.	101,475	Kam Air-Equipment Service Ltd.	7,448	Keisley, I. & J.	35,609
Johnson Construction, E.M.	49,469	Kam Photo Service Ltd.	7,173	Kell, G.S.	27,329
Johnson Contracting Ltd, Ivor	57,949	Kam-Kool Cooling Systems Service Ltd	5,873	Kelwen Services Ltd.	19,810
Johnson Contractors	8,186	Kamahap Service	5,151	Kem Iffig Canada	6,142
Johnson Inc., M.R.	7,535	Kaman Bearing & Supply Ltd.	31,184	Kemlee Equipment Ltd.	5,439
Johnson Logging, Lloyd	10,781	Kamloops Building Centre Ltd.	10,423	Kemp, F.	9,005
Johnson Rad & Muffler	7,567	Kamloops Camera House Ltd.	6,299	Kemp, L.	18,420
Johnson, A.R.	8,702	Kamloops Child Development Society	98,400	Kendall & Sons, D.	46,804
Johnson, D.	32,594	Kamloops Citizen Advocacy Society	7,392	Kendall Canada	184,239
Johnson, E.	8,994	Kamloops Daily Sentinel	8,200	Kendall Contract Hauling Ltd, Rick	11,012
Johnson, G.	7,997	Kamloops Family Life Association	20,160	Kendall, J.	42,798
Johnson, H.	5,531	Kamloops Fuel Injection Ltd.	14,413	Kendon Recovery Ltd.	88,749
Johnson, K.	30,300	Kamloops Home Support Services Assn	208,979	Kendrick, T.A.	7,368
Johnson, M.S.	9,236	Kamloops Indian Band	91,969	Kennedy & Jensen	9,676
Johnson, P.K.A.	11,490	Kamloops Infant Development Program		Kennedy Contracting	41,613
Johnson, R.G.	4,383	Society	58,143	Kennedy Travel Service Ltd.	48,889
Johnsons Automotive Repair Centre, Al	41,187	Kamloops Moving & Storage Ltd.	5,984	Kennedy Trucking Ltd, Don	82,336
Johnston, G. & D.	10,692	Kamloops News, The	10,393	Kennedy, E.	6,758
Johnston Bros Motors Ltd.	17,563	Kamloops School District 24	1,944,683	Kennedy, L.	9,480
Johnston Terminals & Storage Ltd.	81,798	Kamloops Sixth Ave Services Ltd.	7,182	Kenney, M.	6,023
Johnston Trucking, D.W.	31,373	Kamloops Social Credit Services	9,376	Kenny, S.	15,186
Johnston Trucking, Russell	7,163	Kamloops Society For The Mentally		Kens Custom Grading Ltd.	67,556
Johnston, G.L.	17,742	Handicapped	88,781	Kens Mobile Transport	5,605
Johnston, P.	7,605	Kamloops Society For The Retarded	65,811	Kens Park Service Ltd.	9,263
Jonas, R.	5,576	Kamloops Youth Resources Society	652,864	Kens Trucking Ltd.	46,002
Jonassaint, J. & S.	14,112	Kamstra, O.	5,000	Kent Agencies Ltd.	7,202
Jones, S. & J.	90,355	Kanaka Lodge	5,197	Kent Electric Ltd.	19,737
Jones & Sons Garbage Service, H.T.	6,068	Kanata Contracting Ltd.	13,410	Kent Metal Products Ltd.	23,865
Jones & Sons Trucking Ltd, W.A.	10,066	Kanenergy Ltd.	21,201	Kent-Macpherson Appraisals	25,542
Jones Box & Label Co Ltd.	7,787	Kania Trap Mfg.	8,560	Kentron Construction Ltd.	225,975
Jones Boys Contracting	14,455	Kantymir, W.	6,432	Kenver Equipment	5,782
Jones Boys Development Ltd.	38,718	Kapadon Road Building	7,595	Kenyon Construction Ltd.	5,151,578
Jones Boys Marine Ltd.	20,079	Kappler, F.	5,000	Kepler, W.G. Dr.	5,431
Jones Emery & Carfra	65,951	Karen Construction	10,527	Ker Priestman & Associates Ltd.	11,512
Jones Grindall Rentals, E.O.	27,788	Karinya Holdings Ltd.	10,660	Keremans School District 16	294,426
Jones Mac Tool Sales Ltd.	7,937	Karjo Consulting Ltd.	8,865	Kerik Holdings Ltd.	36,026
Jones Specialized Residential Care	72,998	Karsul, H. Dr.	15,499	Kerthoff & Sons Construction Ltd, J.C.	533,912
Jones Tent & Awning Ltd.	168,796	Kasdorf, B.J. & T.W.	11,080	Kern Chevrolet Oldsmobile Ltd.	25,246
Jones Trucking Ltd, J.M.	33,671	Kaslo & District Home Support Service		Kerpan & Delfs Ltd.	180,016
Jones-Desjarlais, J.	13,952	Society	26,673	Kerr & Associates Ltd, Aubrey	19,767
Jones, G.	13,603	Kaslo Skid Contractors Ltd.	7,709	Kerr, C. Dr.	85,287
Jones, J.	11,012	Kaslo Truck & Saw	6,400	Kerrisdale Cameras Ltd.	60,610
Jones, L.	8,499	Kass Rentals Ltd.	8,338	Kershaw, D.	11,047
Jonsson, U.K.	8,436	Kastkrib Concrete Products Ltd.	45,532	Keto Grading Ltd.	53,973
Jordan & Gall	78,939	Kat-Bar Construction Ltd.	51,131	Kettle Valley Contractors Ltd.	3,140,828
Jordan, J.	20,520	Katalin Rest Home	9,601	Kettle Valley School District 13	517,748
Jorgens Danish Agencies Ltd.	16,610	Katchmar Construction (1982) Ltd.	254,295	Keutzer, J.	6,937
Jorgensen, M.	16,742	Katchmar Enterprises Inc.	1,193,324	Kevin Contracting Ltd.	67,471
Joss Contracting Ltd, W.D.	6,876	Katila Chevrolet Oldsmobile Ltd.	8,706	Kevin Construction Co Ltd.	19,783
Journal Of Commerce Ltd.	56,895	Kaufman Footwear	20,803	Key Colour Photo Lab Ltd.	5,377
Joy Logging Ltd.	24,810	Kay Electronics Corp.	128,445	Keyser, B.	5,690
Juan De Foca Environmental Con-		Kayway Salt	759,334	Keystone Business Forms Ltd.	467,010
sultants	6,149	Kearney Funeral Directors	16,782	Keystone Supplies Co.	108,726
Juanita Towing	40,178	Kedo Contracting Ltd.	13,216	Keyworth, J.	9,713
Juanita Trucking Ltd.	47,203	Kee Pee Laminating Ltd.	15,392	Khalsa Enterprises Ltd.	90,777
Jubilee Texaco	31,156	Keefer Laundry Ltd.	14,593	Khowtun Tree Thinning	46,638
Judd Trucking, Brent	35,691	Keefer, R.	33,140	Kiefer, B.	15,818
Jukes, C.E.	5,689	Keehn Trucking, Ron	23,159	Kilbride, G.F.	32,567
Julnorm Enterprises	7,014	Keehan Gravel	43,126	Kildala Land Development Co Ltd.	326,944
Juloth Contracting (1978)	287,444	Keenleyside, A.	6,640	Kildonan Oil Ltd.	416,073
Juniper Construction Ltd.	485,755	Keenlyside, H.S.	19,722	Kiley, W.H.	12,763
Jurors Payments	818,114	Keill, R.B.	18,782	Kilner, F.G.	23,183
Jus-Rite Photos	5,577	Keir & Son Surgical Ltd.	7,074	Kimberley & District Homemaker Ser-	
Justice & Associates, R.P.	6,000	Keim Enterprises Co Ltd.	16,662	vice Society	11,915
Justice Institute Of B.C.	3,594,342	Keirs, S.	22,209	Kimberley & District Homemakers	
K & C Rentals Ltd.	6,380	Keith & Co Transport Ltd.	40,165	Service	7,120
K & D Contracting Ltd.	5,111	Keith, S.	21,139	Kimberley School District 3	514,920
K & J Tractor Service Ltd.	5,100	Kel-Tone Cleaners Launderers	5,669	Kimoff Landscaping Ltd.	19,630
		Kela Tractor Services	15,642	Kinahan, C.	32,258
		Kelford Trucking, H.	5,090	Kimbasket Contracting Ltd.	41,166

	\$		\$		\$
Kincaid Epstein Logie	6,777	Koecher, D M	9,732	L B Paving	686,972
Kineshanko, M	10,356	Kogan, C	13,375	L C Equipment	15,001
Kinetic Film Enterprises Ltd	16,457	Kokanee Equipment Ltd	16,853	L D Cartage Ltd	6,938
King & Sons Trucking Ltd, R	158,521	Kokanee Ford Sales Ltd	25,566	L H B Construction	15,580
King Backhoe	26,452	Kokanee Hydrological Services	8,000	L V J Construction Ltd	21,328
King Bros Ltd	71,921	Kokanee Selective Logging	20,100	L Z Trucking Ltd	81,734
King Edward Motel	6,423	Kokanee Springs Development Ltd	7,119	La Bounty, H	9,715
King Logging Ltd, A S	29,858	Kokanee Travel Ltd	7,516	La Portes Van & Storage Ltd	8,559
King Services Ltd, D W	5,892	Kokoshke, K	33,354	Labelle Supply Co Ltd	19,295
Kingcar Auto Repair Centre Ltd	24,130	Kolida Logging	62,847	Laboratory Physicians Associates	41,740
Kinghaven Halfway House	18,337	Kollas, F	28,091	Labrie, F	10,348
Kingston Construction Ltd	913,077	Kon Kast Products Ltd	64,907	Labro Levi-Alpine Lodge	6,606
Kingsway Frozen Foods	13,205	Kong, S M, Dr	599,647	Labron Mobility Aids Ltd	17,248
Kingsway Kourier	46,349	Konopad, J	82,992	Lac La Hache Livestock Association	16,870
Kinkade Developments Ltd	11,007	Koochin Logging Ltd, John	16,021	Lacroix, C	25,144
Kinnaird Transfer Ltd	7,900	Kootenay Boundary Regional Hospital	14,257	Ladell, D	19,086
Kinney, J	19,745	Kootenay District	178,738	Ladmore, D & L	33,526
Kinsman & Co	5,869	Kootenay Columbia Child Care Society	128,197	Ladner Downs	252,532
Kinsmen Club	28,850	Kootenay Forestry Consulting	10,224	Lady Minto Homemaker Society	9,167
Kinsmen Place Lodge	9,585	Kootenay Gradall Service Ltd	109,811	Ladysmith & District Credit Union	9,475
Kipp-Mallory Pharmacy	7,215	Kootenay Lake District Hospital	13,336	Ladysmith/Cheminous Self Help Society	23,171
Kirby Lodge	150,358	Kootenay Office Outfitters (1981) Ltd	6,643	Lafarge Concrete Ltd	139,669
Kirby, A	40,128	Kootenay Pacific Industrial Inc	11,433	Lafamme, B	5,125
Kirby, J	12,023	Kootenay Paving	552,966	Lafrenz Road Services Ltd	25,563
Kirby, J	11,321	Kootenay Pipe & Supply Ltd	8,813	Laing, A J A	6,100
Kirby, R	8,187	Kootenay Pumping Systems Ltd	35,690	Laird Construction	5,890
Kirk Auto Parts	8,149	Kootenay Society For Handicapped		Laird Contracting, J	15,652
Kirk, R	33,140	Children	64,104	Lajeunesse, E M	9,494
Kirkham, V & H	19,592	Kootenay Society For The Handicapped	410,733	Lake City Cedar Products	5,489
Kirkham Silviculture Ltd	40,972	Kootenay Tractor & Supply Ltd	79,978	Lake City Ford Sales Ltd	686,244
Kirkham, R	19,171	Kootenay Wood Preservers Ltd	35,572	Lake Cowichan Consumers Cooperative	
Kirkland & Rose Ltd	28,315	Kopak, J	6,825	Society	10,126
Kirkland & Thompson Ltd	8,881	Kopeck Tire Ltd	118,390	Lake Cowichan District Community	
Kirkpatrick Sand & Gravel Ltd	16,842	Kopeck, L	20,159	Activity & Resources Centre Society	6,004
Kirschner Trucking, D	19,507	Kopetski Bulldozing, Michael J	95,806	Lake Cowichan School District 66	737,892
Kirsten Sewing Machines Ltd, Manfred	5,221	Kopetski Ltd, J	360,420	Lake Excavating Ltd	130,695
Kish Equipment Ltd	188,234	Kopiyska Contracting Ltd	171,259	Lake Windermere Auto Parts Ltd	7,297
Kisko, J	6,563	Koppers International Canada Ltd	1,124,767	Lake, R	6,750
Kiss Contracting, Simon	29,531	Korbin, W M	41,334	Lakeland Mills (1973) Ltd	39,775
Kistritz Consultants Ltd, R U	12,338	Kornet, J & J	19,105	Lakelse Motor Hotel	6,386
Kitac Enterprises Ltd	8,806	Kornet, J	16,910	Lakers, C C	9,500
Kitchen, C	9,953	Koroll Frame & Steering Ltd	6,500	Lakes District Air Services Ltd	33,174
Kitimat Child Development Centre Association	64,771	Korpak Cement Products Co Ltd	12,630	Lakes District Cattlemen Association	14,806
Kitimat Community Services Society	87,541	Kort, B	9,447	Lakes District News	7,101
Kitimat Homemaker Service	12,953	Koshieff, J	12,690	Lakeview Excavating (1983) Ltd	18,266
Kitimat Landscaping & Contracting Ltd	29,111	Kosic Trucking, John	15,379	Lakeview Irrigation District	49,349
Kitimat Lions Foster Home Association	11,376	Koski & Charette Trucking Ltd	9,441	Lakewood Electric Ltd	41,811
Kitimat School District 80	23,616	Kostick, J R	5,380	Lakewood Funeral Home Ltd	8,621
Kitimat-Stikine Regional Hospital District	112,303	Kostuk Logging, Ralph	39,291	Lakewood Rest Home	38,359
Kits Bulldozing	30,309	Kowals Vernon Esso, Al	23,335	Lalage, Y	21,055
Kits Cameras Ltd	23,203	Kozek Sawmills Ltd, Joe	6,233	Lambert, G	15,322
Kitsilano Area Child Care Society	12,750	Kozoris Excavating Inc	8,373	Lambert Inc, Alfred	5,521
Kitsilano Day Care Centre	27,620	Kozuchar, R	39,734	Land Tax Deferment Act	1,374,337
Kitsilano Inter-Neighbourhood Development Society	66,224	Kozy Heating Plumbing & Sheet Metal Ltd	12,233	Landon Motors Ltd, Dave	18,068
Kitsilano Neighbourhood House	12,000	Krachowski Contracting, Bill	42,845	Lane Enterprises Ltd	10,090
Kitson Contracting Ltd	15,874	Kraft Ltd	145,929	Lang, F A	19,981
Kitt, J	22,810	Kraus Construction, Rudy	90,836	Lang, L A	17,705
Kiwanis Club Of Victoria	19,073	Krause, H	28,077	Langdon Ltd, Ray	40,243
Kiwanis Neighbourhood Services	33,530	Krieger Logging Ltd, Raymond	131,392	Lang, G	17,345
Klahanie Air Ltd	13,813	Kristoff, E	55,180	Langard Holdings Ltd	19,558
Klassen Motorcade Ltd, E	5,208	Krofta Moving & Storage Ltd	6,771	Langford Building Supply Ltd & Hardware	8,648
Klassen, A W	9,162	Kropp Trucking, Marvin	56,931	Langford Fire Protection District	493,501
Klassen, B	11,061	Kropp, D	17,829	Langley Chrysler	15,905
Klassic Auto Body	13,552	Krug, T	18,546	Langley Community Services	113,406
Kledo Construction Ltd	343,846	Kruper, R	10,758	Langley Family Services Association	118,501
Kleena Kleene Trucking	68,165	Kryger Bulldozing, Art	5,663	Langley Freight Lines Ltd	70,102
Klein & Son Ltd, R F	54,053	Kryklywyj, P	26,996	Langley Homemaker Service Society	52,434
Kleysen Transport Ltd	6,452	Krywanuk, L	64,640	Langley Lo-Cost Builders Ltd	57,828
Klienwachter, A S	61,254	Ksan Contracting	187,528	Langley Memorial Hospital	7,207
Klienwachter, L J	11,732	Ksan House Society	43,926	Langley Peat North Ltd	187,511
Klingner, A	9,156	Kshian Construction Ltd	31,530	Langley Pre-School Development Association	65,305
Klingstut, W W	26,584	Kucera Co Inc, C E	42,361	Langley School District 35	295,002
Klinosky, E	6,220	Kump, M	5,974	Langston, E J	10,290
Kloechner, W	17,240	Kurbatoff, G	7,656	Langton Trucking Ltd, Glen	30,471
Klohn Leonoff Ltd	120,148	Kurtz Trucking, R	16,907	Langton Trucking, C	31,094
Klontz, D P	8,000	Kusawa Contracting Ltd	137,364	Langton Trucking, F	35,738
Knap Enterprises Ltd, Robert	40,425	Kuzma, J	44,584	Lamer Business Products Canada Inc	92,923
Knapsett Construction Ltd	127,618	Kvikstad, J	32,613	Lamendwe Pontiac Buick GMC Ltd	73,872
Knezevic & Associates	16,360	Kwamnicki Trucking, C J	12,842	Lansel, T	31,633
Knight, S & T	75,102	Kycinsky, C	13,878	Lantzville Fire Protection District	15,000
Knight Hill Automotive Ltd	183,773	Kykkanen, T	23,785	Lantzville Improvement District	65,780
Knight, B	7,369	L & A Contracting	15,800	Lar Bar Enterprises Ltd	14,486
Knapf, H	10,561	L & A Equipment Ltd	96,686	Larche Greater Vancouver	7,970
Knoovles Electronics Inc	8,624	L & E Land Developers Ltd	27,795	Larche Victoria	24,716
Knox, G	5,129	L & F Contracting Ltd	17,582	Laren Home Society	16,680
Knox Sons Industrial First Aid Ltd	9,109	L & H Trucking	28,469	Large Enterprises Ltd, Phil	42,915
Ko, P T M, Dr	72,129	L & K Sawmill	19,737	Larriere Trucking	13,757
Kobeit Manufacturing Co Ltd	9,663	L & M Contracting	95,254	Lark Motors Ltd	6,965
Koch Oil Co Ltd	134,768	L & M Trucking	29,770	Larkin Contracting Ltd	21,489
Koch, W J	19,830	L & R Communications Western	27,130	Larock, M D	69,341
Kocapaski, A	74,928	L & R Cyprus Trucking Ltd	25,327	Larrys Excavating Service	21,294
Kodak Canada Inc	1,505,365	L & S Timber & Mining Services Ltd	5,085	Larrys Midland Junior Service Inc	8,343
Kode Contracting Ltd	5,196	L & Y Lumber Co Ltd	16,105	Larrys Service (1975) Ltd	8,460
Kodiak Developments Ltd	29,943	L A N D Transport Ltd	13,435	Larrys Top Soil Sand & Gravel	18,971
		L A Steel Ltd	16,252	Larsen, A A, Dr	5,181

SCHEDULE OF PAYMENTS

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Larsen, D	6,159	Les Gradall Service Ltd	158,774	Lusselle, D	8,236
Larsen, F A	7,434	Lesberg, T L	15,226	Lusselle, R	17,157
Larson Henderson	6,487	Leslie Wright & Rolfe Ltd	475,285	Loma Lumber & Hardware Ltd	9,300
Lasiuk, J & Reid, G	6,957	Lesperance, V J	7,392	Lomak Transport Corp	42,689
Lasser Trucking, Robert	9,459	Lester B Pearson College Of The Pacific	23,452	Lomert Contracting Ltd	80,392
Lathrop, T H	5,041	Letarte, R	18,825	London Hosiery Mills 1971 Ltd	19,150
Laudon Industries Inc	9,465	Lethbridge Rehabilitation Home	18,839	Lone Prairie Livestock Association	30,000
Laurel House Society	626,651	Leupold & Stevens Inc	6,226	Lone Star Excavating	5,395
Laurel Springs Ranch Ltd	5,650	Levelton & Associates Ltd, B H	9,388	Long Term Disability Plan Reserve	5,754,268
Laurier Court	7,511	Lever Detergents Ltd	23,470	Long Trucking Ltd, Ray	12,151
Laurin, L	26,797	Levesque Construction Ltd	91,202	Long, C F	13,951
Lavelle, P A, Dr	63,300	Levesque, E R	9,081	Long, G E	23,838
Lavigne, M	5,000	Levesque, J	14,736	Longacres Jersey Farms Ltd	37,485
Lavolette Boarding Home	50,254	Levick Enterprises Ltd	398,483	Longland Gravel Supplies, J D	55,286
Lavoie, L	10,206	Levine, S, Dr	7,681	Longland Trucking Ltd, R E	54,264
Law Society Of B C, The	6,716	Levit-Safety Ltd	15,890	Longs Service Garage, R	6,155
Law Trucking, John	19,339	Levitz, M	19,212	Longskie Trucking Ltd	22,601
Law, D E	27,957	Lewindon, A J, J	5,000	Longyear Canada Inc	15,440
Lawrence, V P	7,830	Lewis Cartage & Storage (1980) Ltd	7,830	Loobuizen, A C	7,368
Lawrence & Shaw	45,197	Lewis Trucking & Bulldozing, T	12,001	Loomis Air Services	17,228
Lawrence Meat Packing Co Ltd	10,659	Lewis Trucking, Al	7,093	Loomis Armoured Car Service Ltd	27,667
Lawrence Trucking Ltd, Don	7,110	Lewis Trucking, Rod	7,834	Loomis Courier Service Ltd	537,816
Lawrence, L	11,327	Ley, R G, Dr	35,495	Loomis Messenger Service	8,266
Lawson Business Forms B C	110,958	Lheureux Trucking, A	92,673	Loomis Trans-Canada Parcel	5,711
Lawson Graphics Pacific Ltd	192,580	Li-Cor Ltd	19,740	Loomis, B B	7,679
Lawson Lundell & Co In Trust	5,789	Li, K C	55,712	Lor Wes Contracting Ltd	15,092
Lawson Lundell Lawson & McIntosh	120,378	Liberty Belle Accessories Ltd	5,016	Loram Construction Ltd	7,117,256
Lawson Oates On Broadway (1978) Ltd	13,439	Liddicott Contracting & Construction Ltd	25,234	Lorans Mobile Welding Ltd	9,958
Lawson Packaging Pacific	121,098	Liddicott, W A	13,543	Lordco Parts Ltd	62,964
Lawson Travel (B C) Ltd, P	90,497	Lids Reforestation	24,080	Lorean Enterprises Inc	160,714
Laxton Pidgeon & Co In Trust	826,744	Lieber, M	5,138	Lornes Mining Corp Ltd	12,473
Laye, R, Dr	13,992	Lieuwen Skidding, Bob	5,797	Lorway Logging Ltd	13,758
Lazenby, A L	6,147	Lifeline Society	120,304	Lott, R	7,029
Lazerre McVea Shook & Bishop	31,226	Liggatt, B & T	17,787	Loughheed Texaco	7,255
Le Beau Bros	10,001	Lightbody, W P	5,382	Loughheed Tire Sales & Service Ltd	8,205
Le Clair Bros Contracting Ltd	6,190	Lighthurn, B	6,488	Loughheed Trucking Ltd, Dave	9,647
Le France Trucking Ltd	10,598	Lilienweiss Contracting, Leo	10,444	Louie Co Ltd, H Y	360,027
Le Wa Enterprise	216,992	Lilienweiss Trucking, Joe	8,897	Louie, D F, Dr	30,692
Lea & Associates Ltd, N D	14,929	Litlick Mchase & Charles	5,000	Louis Creek Contracting Ltd	89,102
Leach Tire (Fort St John) Ltd	29,482	Lillooet School District 29	436,975	Lous Rent-All Service Ltd	15,702
Leadem, T	7,000	Lillooet Village Market	6,862	Low, R R	9,417
Leader Merchandise Ltd	12,729	Lilly Canada Inc, Eli	9,696	Lowan, J	33,205
Learning Systems International Ltd	19,068	Lilly Dale Excavating Ltd	8,389	Lowe, P S	29,914
Leask Contracting Ltd	45,115	Lin Chin Foundation, Harry	12,063	Lower Fraser Valley Cerebral Palsy Association	685,269
Leavoy Excavating Ltd	11,916	Lincoln Steel Products Ltd	25,365	Lower Fraser Valley Habilitation & Vocational Society For Retarded Persons	618,804
Leblanc, R E	9,354	Lind Trucking, George	314,620	Lower Liard River Lodge Ltd	5,179
Lebrun Repair & Enterprises Ltd	23,373	Linden Lodge	7,113	Lower Mainland Community Housing Registry Society	5,320
Lecar Industries Ltd	190,648	Lindley, N	8,180	Lower Mainland Parent & Child Therapy Society	33,128
Lecky Paper Ltd	20,149	Lindsay Miller	15,960	Lower Mainland Society For Rehabilitation Residences	6,774
Leclair, R	22,559	Lindsay, J, Dr	16,860	Lower Mainland St Leonards Society	976,924
Leclair Bros Contracting Ltd	20,904	Lindsay, T	112,022	Lowery, Trucking, D H	49,006
Ledahl, J L, Dr	7,949	Lindsays Cartage & Storage (1973) Ltd	5,156	Loyal Protestant Association	121,724
Ledger Paving Ltd	3,691,748	Lineham Logging Ltd	17,568	Lubbers, G	10,038
Lee, G & J	74,372	Ling Fair Cattle Co Ltd	14,880	Lucas Industries Canada Ltd	19,735
Lee Creek Holdings Ltd	102,154	Linklaters & Phines	13,979	Lucas Ltd, C W	7,583
Lee Ltd, D L	6,691	Linn, R	12,250	Lucas, M	17,814
Lee Trucking	6,391	Linnell, M	6,342	Luchenko, M	43,620
Lee, A	22,244	Liontype Canada	23,700	Ludgate, R J	24,651
Lee, D L	10,884	Lions Gate Hospital	45,634	Ludtke, F & C	5,000
Lee, M A	8,412	Lions Paraplegic Lodge	22,240	Ludwig Contracting	16,324
Lee, R N G, Dr	55,248	Lis Equipment & Tool Rentals Ltd	32,945	Ludwig Logging	9,142
Lee, S	7,618	Lister & Associates Ltd, D B	7,595	Lugosi, C	5,820
Lee, S	8,070	Lister Boh & Chain Ltd	5,055	Luke, E, Dr	28,061
Lee, W, Dr	60,041	Listner Engineering	44,163	Lukes Mathews Reforestation	14,480
Lees Backhoe Service	65,935	Listo Products Ltd	12,886	Lukey, P	15,169
Lees Treetopping	15,860	Liston Trucking Ltd	21,249	Lum, R D, Dr	16,786
Lees Ventures Ltd	6,637	Little Diesel Construction Ltd	261,485	Lumberland	42,002
Lefebvre, S	5,869	Little Giant Tree Planters Ltd	30,469	Lumberyard, The	19,675
Lefluffy Boarding Home	174,249	Little Johns Bulldozing	273,311	Lumby & District Chamber Of Commerce	5,052
Lefluffy Management Training, Bob	7,589	Little Mountain Neighbourhood House Society	39,000	Lund Creek Development Co Ltd	13,899
Lefluffy, M	32,303	Little Mountain Secretarial Service	11,164	Lundie, R M	17,010
Legal Services Society Of B C	31,419	Little Mountain Trucking	135,952	Lundquist Logging	5,270
Leggett & Associates, S R	37,643	Little Oliver Contracting Ltd	6,000	Luscombe Welding	12,663
Leghorn, J	26,262	Little Red Enterprise	37,982	Luteyn & Sons Disposal Service Ltd, C	7,225
Legislative Dining Room Account	5,705	Little River Excavating Ltd	6,694	Luther Home For Youth	10,224
Leighland, P	39,128	Little, E E	7,672	Lychak Bros Trucking	22,798
Leighton & Associates Ltd, Bob	34,830	Little, W L	7,672	Lyles Trucking	29,058
Leighton & Kidd Ltd	69,065	Living Is For Everyone Resources Center Society	7,343	Lynch, J M	11,589
Leighton Contracting Ltd, H	7,865	Livingston Produce Co	19,635	Lynmar Lumber Sales	186,580
Leisen, O H	6,263	Lizotte, P	6,272	Lynn Alternative Secondary School, Keith	40,230
Leisen Motors Ltd	16,652	Lloyd, C M	21,849	Lynn Valley Trucking & Disposal Ltd	17,058
Leitman, D	7,896	Lloyds World Travel Service Of Canada Ltd	20,749	Lynndale Lodge	94,728
Leith & Dyke Ltd	30,835	Lo-Bid Tire Ltd	165,651	Lynn Engineering Sales	5,524
Leland Excavating, D	21,237	Lober Enterprises Ltd	49,346	Lynx Brand Fence Products Ltd	189,391
Leland Industries Ltd	7,990	Locher Evers International	7,735	Lyons Trucking, Vernon	14,774
Lennert, R	29,680	Locke, J J	29,403	Lyons, P J	5,458
Lennox, V	62,430	Lockhart Holdings Ltd	9,119	Lyer Contracting, J E	15,437
Lens & Shutter Cameras Ltd	7,592	Lodge Contracting Ltd	6,984	M & C Contracting	18,594
Lens Lift Truck Delivery Ltd	41,885	Loepky, H G	14,764	M & G Road Building Ltd	16,212
Lens Trailer Towing Ltd	13,026	Loewen, L & H	6,869	M & L Excavating Ltd	23,500
Lens Wood Products	14,495	Lofstrand Contract Skidding Ltd	19,152	M & L Testing Equipment Co Ltd	42,992
Lenville Trucking, R	12,677	Lofto, G	5,622	M & L Trucking	15,388
Leonard Bulldozing	62,006	Logan Lake Health Care Society			
Leong, L A, Dr	7,045	Logan Trucking, Brian			
Leomie Estates Inc	5,959	Logans Hardware Ltd			
Lepage Real Estate Services Ltd, A E					
Les Alignment & Brake Service					

	\$		\$		\$
M & M Construction	8,586	MacTavish, J. N. Dr	28,970	Maritime Life Assurance	38,600
M & M Glass Ltd.	8,778	MacTavish, M.	50,286	Maritime Services Ltd.	17,802
M & N Excavating Ltd.	12,935	Madden, D.	7,349	Marjak Services Ltd.	14,415
M & N Trucking & Contracting Ltd.	11,668	Maddox, W. E.	5,070	Mark Products Ltd.	8,377
M & O Trucking Ltd.	47,139	Madigan, A.	6,388	Mark, G.	6,416
M & R Excavating	5,055	Madison Sales Ltd.	8,686	Markin & Son Transport, George	28,482
M & T Fabricators Ltd.	30,500	Magaw House	195,778	Markin Bros Contracting Ltd.	92,825
M A P Contractors Ltd.	22,525	Magda Holdings	16,593	Markin Equipment (1977) Ltd.	13,641
M D M Contracting Ltd.	28,865	Mageau, K.	8,794	Markles Welding & Repair	6,742
M E C C	38,021	Magee Grocery Ltd.	9,251	Marko Prefab Industries Ltd.	33,217
M E Mobile Tire & Hub Service Ltd.	11,376	Magic Lantern (West) Ltd.	100,315	Marks Work Wearhouse	9,711
M F Air Services Ltd.	93,859	Magic Lantern Film Distributors Ltd.	66,500	Marks, G.	8,000
M G L Farms Ltd.	18,802	Maglio Building Center	26,550	Marktrend Marketing Research Inc.	10,000
M H Feeds Inc.	10,741	Magna Bay Sand & Gravel	8,072	Marlam Logging Supplies Ltd.	6,299
M H Transport Ltd.	23,030	Magnolos Carb-O-Electric Service Ltd.	18,439	Marley, D. O.	25,630
M J Service	6,401	Magnus Construction Ltd.	71,981	Marlin Motion Pictures Ltd.	17,280
M L A Constituency Fees	91,954	Magnuson, A. A.	10,794	Mario Logging	7,871
M L A Superannuation Fund	1,388,551	Magwood, D.	5,066	Marpole Brake & Alignment Ltd.	16,399
M M Falling Contracting Ltd.	20,357	Mah Ming Chaperon & Hall	15,028	Marpole Crane Service Ltd.	67,770
M R O RV Services	35,485	Mah, L. J. Dr.	10,363	Marpole Oakridge Area Council Society	22,059
M S A Canada Inc.	31,295	Mahaffy, J. H. Dr.	5,040	Marpole-Oakridge Services To Seniors	6,398
M S A Motors Ltd.	11,089	Mahar, G.	7,623	Marquardt, F.	17,688
M S A Moving & Storage Ltd.	16,372	Mahoney Trucking Ltd. Bill	17,200	Mars Farms Ltd.	15,231
M S E Engineering Systems Ltd.	9,505	Maidens, J. H.	13,914	Marsden, J. Dr.	8,990
M T S Mobile Home	15,000	Mauer Contracting, A. E.	41,557	Marsh & McLennan Group Associates Ltd.	130,454
M V Bajo Point Marine Charters Ltd.	5,000	Maillardville/Coquitlam Constituency	8,250	Marshall Motors Ltd. Steve	15,464
M W Office Products Ltd.	6,517	Main Nurseries	12,048	Marsolais, R. D.	8,969
M Y Enterprises	15,863	Main Service Automotive Center Ltd.	5,560	Martel, J. & M.	36,542
Maber, E.	12,401	Main, D.	8,706	Martel, J. A.	10,652
Mahey & Johnson Ltd.	179,960	Maine Enterprises	16,893	Martell Ltd. Tom	39,398
MacArthur, A.	51,597	Mainland Crystal Glass Ltd.	17,098	Martell Trucking, Leo	39,663
MacAulay Trucking Ltd.	7,000	Mainland Ford Equipment Sales Ltd.	7,341	Martell, L.	22,813
MacAuley Associates Ltd. A	9,707	Mainland Magazine Service	194,462	Marten Co. Howard	26,121
MacCairn Gibbons Of Canada Ltd.	39,594	Mainline Co-Operative	5,495	Martens Roadgrading (1983), David	100,212
MacCallum, E.	10,590	Mainline Rent-All Ltd.	30,416	Martens Sports Ltd. John	14,984
MacCarthy, S. P.	34,665	Mainstream Society	547,019	Martin & Associates, G. M. Dr.	44,125
MacCoshan Van Lines Ltd.	75,102	Mainville, V.	10,262	Martin, D. & B.	68,696
MacDonald Creek Logging	6,669	Mair Janowsky Blair	112,747	Martin Equipment, Thomas	6,727
MacDonald Insurance Services Ltd.	5,760	Mais, L.	44,294	Martin Excavating & Construction Ltd. Dick	13,960
MacDonald Library Services Ltd. L.	18,171	Malaspina College	92,337	Martin Excavating & Contracting Ltd. Dick	7,587
MacDonald Trucking Ltd. Art	6,976	Malaspina Consultants Ltd.	111,987	Martin Holdings Ltd. Graham	9,475
MacDonald Trucking Ltd. Jim	11,119	Malcolm & Kirby Contracting Ltd.	38,499	Martin, B.	11,876
MacDonald Trucking, Graham	22,616	Malcolm & Pinton Industrial Supplies	276,646	Martin, G. M. Dr.	6,676
MacDonald, D. P.	5,095	Malik, W. H.	418,098	Martin, J.	5,200
MacDonald, H.	7,368	Maloney Pontiac Buick GMC Ltd.	28,971	Martin, M.	8,181
MacDonald, K.	15,393	Man-Mac Automatic Transmissions	5,094	Martin, N.	28,256
MacDonald, S.	12,138	Man-Mac Automotive Ltd.	8,787	Martin, P.	47,731
MacDonald, T.	21,200	Management Research Consulting Ltd.	11,177	Martin, T.	11,012
MacDonald, W. J.	6,500	Management Science America Inc.	18,425	Martine Trucking Ltd.	18,800
MacDonalds Consolidated Ltd.	31,357	Manana Enterprises Ltd.	8,149	Martins Mobile Sandblasting	7,653
MacDonalds Prescription Ltd.	101,260	Manark Industrial Sales (1983) Ltd.	86,568	Marwick, J.	13,847
Macey, E.	10,145	Mancha, J.	11,796	Marwood Services Ltd.	281,425
MacGill Industries Co Ltd.	12,667	Mandell, A.	39,107	Marys Guest Home	22,847
MacGregor, I. J.	6,747	Mandem	15,857	Marzo House	88,468
MacGregor, M.	47,165	Manes, A. S. Dr.	15,080	Masci, M.	12,601
Machin, A. W.	10,105	Manley, G.	7,740	Mashiter Holdings Ltd.	8,714
Machin, F. R.	9,906	Mann Forest Products	7,568	Mason Lift Truck Services Ltd. Jack	71,812
MacIntyre, J. Dr.	52,898	Mann, D. W.	35,384	Mason, A.	8,700
MacIsaac Clark & Co In Trust	231,781	Mann, R.	31,518	Massey Ltd. Fred	13,803
MacIsaac Clark & Co.	6,206	Manning Press Ltd.	101,188	Massey, T.	13,828
MacIsaac, J.	17,891	Mansonville Plastics Ltd.	11,378	Masullo Motors Ltd.	9,135
MacBros Logging Co Ltd.	14,514	Manufacturers Life Insurance Co. The	52,000	Massy, D. H.	8,427
MacKay & Partners	7,852	Manulak, B.	36,254	Master Wash Products Ltd.	7,012
MacKay, H.	44,291	Manville	10,183	Matchett Logging Ltd. Mel	5,344
MacKays Funeral Services Ltd.	10,650	Manville Canada Inc.	129,773	Mathi, C. M.	96,115
MacKenzie & Feinmann Ltd.	366,147	Maple Leaf Mills Ltd.	22,234	Mather Trucking, J.	15,868
MacKenzie Community Rehabilitation Society	24,386	Maple Leaf Travel Ltd.	9,705	Matheson Contracting	18,556
MacKenzie Contracting	22,995	Maple Ridge Association For The Mentally Retarded	189,847	Matheson Contracting, Alex	21,587
MacKenzie Counselling Services	18,346	Maple Ridge Chrysler (1972) Ltd.	17,716	Mathin, D. & G.	22,375
MacKenzie Lidstone	22,814	Maple Ridge Credit Union	24,182	Matlin, I.	7,722
MacKenzie Logging & Contracting	13,402	Maple Ridge Family Education Centre	30,421	Matosevic, W.	13,030
MacKenzie Redi Mix Co Ltd.	84,286	Maple Ridge Hospital	10,460	Matsos	5,077
MacKenzie, D.	5,211	Maple Ridge Treatment Centre	6,326	Matsqui-Abbotsford Community Services	290,754
MacKenzie, K. C.	5,775	Maple Ridge-Pitt Meadows Community Services Council	527,077	Matsqui-Sumas-Abbotsford General Hospital	8,625
MacKie Home	531,618	Maple Ridge-Pitt Meadows Homemaker Service Society	77,454	Mattey Bros Ltd.	69,540
MacKillop, C.	7,132	Maple Ridge-Pitt Meadows School District 42	191,082	Matthews Agencies Inc. R. W.	6,706
MacKinnon & Sons Trucking	61,661	Maplewood Lodge Ltd.	88,931	Matte-Smith, M. E.	7,397
MacKinnon, A.	16,529	Maplewood Manor	8,219	Mattis Manufacturing Ltd.	13,429
MacKinnons Trucking	6,094	Mara Lumber Ltd.	6,401	Mattson, E.	9,846
MacLachlan, T. H.	16,023	Mara Sand & Gravel Ltd.	61,879	Matus Excavating Ltd. Jerry	21,934
MacLand Excavating Ltd.	10,585	Marah Trucking Ltd.	13,478	Matula, A.	12,007
MacLachlan, B.	5,324	Marathon Equipment Ltd.	36,952	Matz-Wozny Custom Tailors	5,156
MacLean-Hunter Ltd.	15,270	Marathon Realty Co Ltd.	101,142	Maudrell Grader Service	13,320
MacLean, M.	30,035	Maraccini, B. D.	6,458	Maverick Coach Lines Ltd.	5,424
MacLennan, W.	5,296	Marcel Drilling & Contracting Co Ltd.	29,833	Maxfield, C. & D.	8,637
MacLeod Thorson Rideout	93,780	Marchant, C. J.	17,754	May, L.	7,182
MacLeods	18,876	Marchmont Place	112,360	Mayali	29,880
MacMillan Bathurst Inc.	212,776	Marcotte Trucking, George	11,878	Mayer Backhoe Service Ltd.	16,636
MacMillan Bloedel Ltd.	180,997	Mardis Logging Co Ltd.	32,809	Mayer Contracting Co Ltd.	15,522
MacNair Trucking, L.	30,928	Mardor Rest Home	21,272	Mayer Contracting Ltd. A.	74,638
MacNeill Photography, Deborah	13,584	Marican, D. I.	6,296	Maynard Energy Inc.	58,330
Macosko, J.	18,452	Marine & Power Equipment Ltd.	9,429	Maynard Scientific	32,711
MacPherson, C. Dr.	12,163	Marine Design Associates Ltd.	65,693	Mayne Island Improvement District	30,420
MacPherson, D. I.	11,554	Marion Enterprises Ltd.	32,275	Mazanek, H. F.	109,926
MacQueens Service (1983) Ltd.	40,346	Maritime Industries Ltd.	223,358		
Macro-Agg Sales Ltd.	27,203				
Macro-Agg Sales Ltd. & Norman Pow.	27,505				
Mac's Auto Parts Ltd.	17,112				

SCHEDULE OF PAYMENTS

F 225

	\$		\$		\$
Mazar Trucking	9,826	McLaughlin, T.	21,373	Mendian Systems Ltd.	136,583
McAinsh & Co Ltd.	10,912	McLaughlin Associates	14,100	Merit Appliances	9,038
McAleny Trucking, Wilf	11,985	McLean Street Home	96,567	Merkel Trucking, Fred	19,822
McAlpine Roberts & Hordo	21,581	McLean, B.	31,749	Merner, R.	8,542
McAra Printing Ltd.	10,208	McLean, K.	7,189	Merrell Pharmaceutical Inc.	276,873
McAuley, G.	8,554	McLean, L.	26,921	Merrett, F.	5,619
McAuliffe Dodge Chrysler Ltd.	151,269	McLean, M.	58,034	Merrick, G.	7,155
McAvay Trucking, Clair	10,672	McLean Shipyard Ltd.	7,906	Merrill Steam Service Ltd.	18,173
McAvoy, J.	11,219	McLeish, N.E.	6,284	Merrill, P.	15,429
McBain Insurance Agency Ltd.	9,657	McLellan Group Living Home	47,162	Merritt & District Youth Resources Society	82,353
McBee Co.	23,937	McLellan, J.R.J.	28,677	Merritt Alternate School Society	25,952
McBride Industrial Sales Ltd.	12,626	McLellan, J.	36,891	Merritt Automotive Supplies Ltd.	9,616
McBride, J.T.	24,537	McLellan, J.L.	8,389	Merritt Glass Ltd.	6,648
McBride, J. Dr.	12,660	McLellan, D.G.	6,000	Merritt Machine Works Ltd.	8,607
McCabe, R.	5,768	McLennan, T.	21,093	Merritt Moving & Storage	13,165
McCall Enterprises Ltd.	14,000	McLeod, D. & N.F.	83,350	Merritt School District 31	208,759
McCall Pontiac-Buick-GMC, Tom	15,782	McLeod Agencies Ltd.	6,141	Merron Contracting	18,528
McCallion Contracting, Thomas	5,711	McLeod, J.R. Dr.	12,339	Merrisack, G.	69,882
McCartney Trucking Ltd. Don	9,655	McLeod, R.S.	32,301	Merville Fire Protection District	20,688
McCartney, D.	19,258	McLevin Bros Auto Electric (1981) Ltd.	57,087	Merwin Trucking, F.	23,424
McChesney, N.	6,143	McMahon Enterprises	14,006	Mesich, T.	37,491
McCluskie Excavating, T.	28,902	McMahon, E.	16,990	Messenger, J.	28,611
McCormack, J.	9,491	McMeans, R.	11,830	Meta Construction Ltd.	199,829
McCormick Trucking, B.	5,036	McMillan, C.	7,132	Meta Consulting Corp.	9,480
McCormick, B.	21,388	McMillan, M.	45,343	Metal & Wood Products (1958) Ltd.	12,013
McCoy Spring (Northern) Inc.	6,641	McMillen, J. & D.	16,022	Metehosin Fire Protection District	58,650
McCoy, R.	5,169	McMullen, J.	48,991	Metehosin Homemakers Service	7,762
McCoy, W.	5,509	McNaughton, B.	7,368	Metco Canada Ltd.	16,299
McCrae & McGill Ltd.	8,498	McNay, R.S.	19,950	Metcon Container Products Ltd.	5,782
McCreery Contracting, Danny	10,589	McNeal Trucking, G.	22,223	Metro Motors Ltd.	54,008
McCulloch, P.	5,153	McNeil Laboratories (Canada) Ltd.	303,793	Metro Moving & Storage Ltd.	9,206
McCumber, W.A.	11,345	McNeil Pharmaceutical Canada Ltd.	29,793	Metro Parking Ltd.	27,204
McCurrie Construction Ltd.	103,146	McNulty, W.	15,403	Metro Sand & Gravel Ltd.	130,966
McCutcheon Contracting Ltd. L.H.	97,042	McParland, C.	14,641	Metropolitan Life Insurance Co.	9,700
McDermids & Lofting (1967) Ltd.	61,176	McPhee, F.	7,615	Metropolitan Press Ltd.	12,916
McDiamid, N.A.	31,502	McPherson Mackey & Co Inc.	17,167	Meusner, R.M.	34,916
McDonald Fabricating Ltd.	30,987	McPherson Trucking	13,128	Meuser, P. Dr.	25,662
McDonald Supply Ltd.	26,340	McPherson, K.E. Dr.	60,470	Meyer Enterprises Ltd. K.	5,528
McDonald Trucking Ltd. W.R.	15,560	McPherson, R.	21,315	Meyers Holland Motors Ltd.	40,953
McDonald Trucking, William	7,740	McQuillan, M.	7,127	Meyers Trucking, K. & H.	62,056
McDonald, M.A.	12,031	McRae, R. & D.	22,963	Meynders, W.	21,365
McDonnell, J.	16,787	McRae St Group Home	133,364	Mike Enterprises	32,968
McDougall Construction Ltd.	327,580	McRae, B.	5,917	Mibeck Contracting Ltd.	55,340
McDougall, H.M.	8,810	McRae, J.J.	10,000	Mica Dam Sawmills Ltd.	11,879
McElhanney Associates	47,246	McRae Septic Tank Service	26,552	Mica Grading	86,873
McElhanney Engineering Services Ltd.	65,394	McSheffrey, H.	29,188	Micallef, E.	11,344
McElroy, R.	86,134	McTaggart Ellis & Co.	29,725	Michalski, S.	89,327
McEwan & Harrison	42,762	McTavish Petroleum Ltd.	2,972,625	Michaud, A.	7,172
McEwan Motors (Terrace) Ltd. Jim	31,652	McTavish Trucking, A.	24,361	Michels, R.S.	11,280
McEwan, G.M.	15,468	McVea Shook Wickham & Bishop	19,033	Michel, E.	20,156
McEwen, B.	25,790	McVean Advertising Agency Ltd.	9,993	Michelin	173,295
McEwens Auto Body Ltd.	7,129	McVicar, M.	5,243	Michell Excavating Ltd.	5,741
McFarland Cascade Pile Ltd.	85,093	McWilliam Whyte Goble & Associates	88,373	Mickey Trucking, Don	8,274
McFarland, D.F. Dr.	1,760	Mead Johnson Canada	30,831	Mickey, A.	13,496
McFarlane Excavating Ltd. Mike	52,418	Meadows Management Ltd.	6,380	Mickeys Excavating Ltd.	5,399
McGarrigle, R.	9,900	Meadowview Manor	14,736	Mickle, L.M.	16,758
McGaughey Ready Mix Concrete Co Ltd.	8,494	Meakin, A.H.	34,988	Mickle Trucking, R.	25,397
McGavin Foods Ltd.	91,693	Meacham Sales & Service (1978) Ltd.	5,101	Micom Co.	16,842
McGaw-Empress Agencies Ltd.	26,004	Meachronics Research Corp.	12,406	Micon Products Ltd.	13,781
McGifford Contracting	26,004	Mecman Engineering & Testing Ltd.	141,839	Micromedia Ltd.	22,044
McGill, D.	14,640	Medcke, W.	21,417	Microview Canada	18,853
McGinnis Trucking, W.G.	32,571	Media Concepts Ltd.	10,285	Mid City Tenaco (1982)	17,753
McGorman Trucking, H.G.	6,067	Medical Clinic, The	9,091	Mid Island Forestry Contract Services	12,133
McGovern, S.	7,059	Medical Services Association	22,962,021	Mid Island Paving Ltd.	79,838
McGraw-Hill Ryerson Ltd.	512,898	Medical Services Commission	13,524,439	Mid-Canada Medical	13,428
McGregor, N.	15,214	Medigas Pacific Ltd.	330,753	Mid-Island Disposal Co Ltd.	5,908
McGregor, N.R. Dr.	46,368	Medionics International Ltd.	17,204	Midas Muffler Shops	11,685
McIlwain Ltd. A.G.	8,150	Meditech Canada	11,760	Middlemas, E. & J.	22,659
McInnes, J.	7,782	Medley Trucking, S.	8,283	Middlemas, E.	44,126
McInnis, G. & Jones, M.	57,991	Medox Div Of Drake International Inc.	372,931	Middleton Trucking Ltd.	25,325
McInnis Building Supplies Ltd.	10,766	Medtec Marketing Ltd.	16,358	Middleton Ventures Ltd.	10,013
McIntosh Logging Ltd. W.	57,964	Meehan, G.W.	7,863	Middleton, D.	12,779
McIntosh Supply Ltd.	5,415	Meek Logging Ltd.	7,338	Midland Doherty Ltd.	24,500
McIntosh, J.D.L.	6,048	Megatronix Ltd.	8,937	Midvalley Construction Co.	3,988,964
McIntosh, L.B.	88,972	Meier, D.	10,920	Midway Chain Ltd.	177,067
McIntosh, W.D.	20,042	Meier, M.	7,173	Midway Metals Ltd.	119,965
McIntyre, J.	33,260	Meier, R.	13,278	Midway Service	6,296
McIntyres Automotive & Industrial Wholesale Ltd.	6,654	Meighen, R.W.	19,170	Midway Supply Ltd.	7,243
McKay, B. & P.	72,635	Meiklem & Harrison	6,022	Midwest Helicopters Ltd.	39,407
McKay Cine Photo Graphics	10,368	Meilgaard, J.	12,585	Mighon Contracting Ltd.	16,511
McKay Trucking Ltd. C.D.	10,271	Melch, C.I. Dr.	64,370	Mighon Trucking, J.L.	13,290
McKechnie, J.	11,498	Melder, R.	7,368	Mihalic, M.	17,688
McKendrick, B.	7,040	Melkit Marketing	7,341	Mike-T-Mar Contracting	12,591
McKenzie Barge & Marine Ways Ltd.	166,387	Melpaul Utilities Equipment Ltd.	29,803	Mikes Contracting Ltd.	69,558
McKenzie Contracting Ltd. S.	99,768	Mels Drilling & Blasting Ltd.	108,148	Mikkelsen Enterprises Ltd.	7,034
McKenzie Contracting, Dave	13,740	Mels Excavating	59,538	Mikmat Enterprises	10,800
McKenzie, D.	11,775	Mels U-Drive (1978) Ltd.	12,775	Miko & Sons Logging Ltd.	21,737
McKenzie, M.	11,352	Melville, J.	11,227	Mila Trucking	21,212
McKichan, I.	38,034	Melyvon Contracting Ltd.	34,596	Miles Creek Holdings Ltd.	54,105
McKim Advertising Ltd.	5,793,543	Menard, C.	12,720	Miles & Associates, M.	5,383
McKinley, A.	27,763	Menge Trucking, Jürgen	77,345	Miles Laboratories Ltd.	61,698
McKinnon, A.	29,680	Menominee Central Committee	95,138	Miles Trucking	11,695
McKinstry, E.E. Dr.	23,391	Menzies Outboard-Stern Drive	5,084	Miles, J.E. Dr.	9,265
McKnight Johnson & Partners	9,500	Menzies, R.	6,072	Milewski, M.M. Dr.	44,441
McKnight, C.	6,921	Mercer Ltd. William M.	9,473	Mill Bay Fire Protection District	49,310
McKort, K.	21,190	Merck Frosst Canada Inc.	617,106	Millar, A.	19,219
McLaren Ltd. P.D.	5,362	Mercury Marine Ltd.	46,543	Millar, J.	9,621
		Mercury Marine Services Ltd.	9,408		

	\$		\$		\$
Miller & Wyatt Ltd.	11,729	Mooney, M.	11,306	Mullard, D.P. Dr.	61,493
Miller Contracting Ltd.	16,640,375	Moore & Associates Ltd. J.O.	11,412	Mullet Trucking Ltd. Don	25,888
Miller Engineering Surveys Ltd.	9,200	Moore & Associates, W.D.	21,988	Mulligan, V.	6,588
Miller Logging Ltd, Dale	11,232	Moore & Johnston Heavy Equipment Ltd.	35,084	Multi Turf Specialists Ltd.	15,109
Miller Trucking & Contracting, Bert	8,838	Moore & Sandy Holdings Ltd.	5,268	Multilingual Orientation Service Association For Immigrant Communities	128,235
Miller, A.	9,624	Moore Business Forms	1,450,653	Multilingual Services	6,848
Miller, B.	66,777	Moore Trucking, G & M	19,827	Multinational Consultants Inc.	22,687
Miller, D.	43,243	Moore-Clark Co Inc.	11,174	Mumford, L.M.	12,353
Miller, G.E.	5,512	Moore, E.	94,797	Munck Canada Ltd.	7,417
Miller, J.	16,958	Moore, J.A.	5,335	Municipal Finance Authority Of B.C.	62,113
Miller, L.	12,573	Moore, R.	38,751	Munro, G.A.	9,350
Miller, R.	9,031	Moorthys Rest Home	65,760	Mur-Ford Contracting Ltd.	10,132
Millers	6,678	Morden, H.	31,178	Murakami Logging Ltd.	31,086
Millers Photo Finish Ltd.	5,905	Morell Pure Foods Ltd.	16,744	Muraro, S.	7,079
Milligan, N.	12,102	Morelli Chertkow Griffiths & Donaldson	26,119	Murchies Tea & Coffee Ltd.	278,916
Millikin, G.	6,579	Morford, J.	8,322	Murdoch, M.E. Dr.	34,776
Millin, G.	65,175	Morgan & Son, Roy	9,900	Murdoch, J.	6,926
Millipore Ltd.	31,517	Morgan, B.	14,008	Murphy House, The Emily	11,733
Mills, L. & P.	81,444	Morgan, C.	17,714	Murphy Oil Co Ltd.	124,896
Mills Contracting Ltd, R.A.	54,823	Morgan, G.L.	20,070	Murphy, E. Dr.	71,882
Mills Memorial Hospital	11,307	Morgan, G.L.	7,700	Murphy, J.B.	13,358
Mills, D.J.	16,193	Morhart, C. & Chappell, D.	9,247	Murphys Guest Home	5,955
Mills, J.	6,645	Morhart & Sons Ltd, J.D.	58,498	Murphys Associates	22,831
Millsap, P.	77,555	Morley & Co Pte Ltd.	8,800	Murray & Associates	12,295
Milne Cannery Ltd, D.L.	43,245	Morrell, S.	5,254	Murray Elevator	108,040
Milne, G.J.	65,720	Morris, C.	5,228	Murray River Holdings	12,411
Milner Trucking Ltd, J.	12,996	Morris, D.	7,535	Murray Video Productions, Terry	24,760
Milnes Bobcat Service	33,387	Morris, D.	9,066	Murray, C.	6,048
Milnes Equipment Ltd.	75,444	Morris, K.	16,976	Murray, J.	11,269
Milot, R.	63,141	Morris, L.J.	5,606	Murray, K.R. Dr.	21,189
Milton Enterprises Ltd, O.	10,472	Morrison-Cayen, J.	10,145	Murrays Custom Roto-Tiling	179,572
Milton Ltd, J.	8,973	Morrison, B.D.	13,427	Murrays Gradall Services	156,894
Milward, D.	19,191	Morrison, N.	5,073	Murrayville Manor	9,357
Minnett, J.	10,200	Morrisson Printing Co Ltd.	13,587	Museum Of Northern B.C.	16,610
Minten & McCallum	26,507	Morriss Moving & Storage Ltd.	13,904	Muskogee Ford Sales Ltd.	11,923
Mirkwood Enterprises	19,814	Morriss Trucking & Reddi-Mix Ltd.	48,836	Musketee Energy Ltd.	219,377
Miros Upholstery	10,210	Morse, T.	6,647	Muska Valley Welding Services Ltd.	10,110
Mission & District Association For The Mentally Retarded	31,356	Mortenson Trucking, L.	256,081	Mustang Industries Inc.	27,304
Mission Community Services	118,555	Morton Chemical Ltd.	5,383	Mutch Trucking, Bruce	28,760
Mission Community Services Society	40,057	Morton Ltd, M.J.	9,577	Mutrie, E.	10,870
Mission Fostering Inc.	46,258	Moss, A.	15,268	Mutual Equipment Rentals Ltd.	13,301
Mission Memorial Hospital	6,717	Moss & Associates, A.	15,268	Mutual Life Assurance Co Of Canada	56,417
Mission School District 75	423,189	Moss, I.S.	13,327	Mutual Of Omaha Insurance Co	457,241
Mitchell Auto Parts	48,249	Mossend Holdings Ltd.	9,670	Myatt Trucking Ltd.	42,482
Mitchell Bay Contracting Ltd.	106,721	Motherwell & Associates Engineering Ltd, J.	29,774	Mycock Excavating, E.	5,520
Mitchell Press Ltd.	416,036	Motherwell Bulldozing Ltd.	15,706	Myers Trucking Ltd.	43,441
Mitchell Schuller & Co.	35,329	Motherwell Logging Ltd.	44,849	Myers, L.	9,990
Mitchell, B.	10,651	Motor Car Parts (Prince George) Ltd.	24,315	Myers, T.	8,937
Mitchell, D.	6,072	Motor Car Parts Kamloops Ltd.	7,716	Myiot, H.	37,647
Mitchell, J.B.	27,146	Motor Car Parts New Westminster Ltd.	26,377	Myles, D.W.	5,200
Mitchells (Revelstoke)	18,027	Motorcade	18,360	M2/W2 Association	12,043
Mitchells (Salmon Arm)	11,821	Motorola Ltd.	461,830	N & E Trucking	13,122
Mitchells Pesticon	5,658	Motorways	93,864	N & L Trucking Ltd.	36,046
Mitchinson, R.	6,496	Motz Contracting, Lloyd	6,545	N & R Transport Ltd.	9,262
Mitron Engineering Ltd.	21,580	Mount Arrowsmith Ski Club	35,000	N & Sons Logging Ltd.	14,660
Mizar Construction Co Ltd.	9,315	Mount Paul Contracting Ltd.	9,367	N.C.R. Canada Ltd.	11,868
Moberg & Sons Ltd, Vic	21,043	Mount Pleasant Child Care Society	62,908	N.C.S. Diagnostics Inc.	32,422
Mobile Contracting Co Ltd.	90,405	Mount Pleasant Community Workshop	7,088	N.C.S. Office Equipment Ltd.	5,941
Mobile Equipment Service Ltd.	166,840	Mount Pleasant Family Centre Society	65,215	N.W. Forestry Services Ltd.	7,169
Mobile Industries	8,490	Mount St Joseph Hospital	54,740	N.W. Fuel Injection Service (1983) Ltd.	51,764
Mobile Traffic Control	14,209	Mount Waddington Family Services Society	179,628	Nadir Mapping Corp.	170,426
Modern Grounds Maintenance Ltd.	64,206	Mount Waddington Regional Hospital District	114,624	Nado Boat Tops	10,088
Modern Materials Ltd.	6,008	Mountain Equipment Co-Op	32,551	Nair, N.G. Dr.	71,178
Modu Form Inc.	29,926	Mountain Fire Protection District	14,285	Nakusp District Homemaker Service	46,325
Moer, D.	7,752	Mountain Pacific Forestry Ltd.	40,406	Nakusp Gulf Service	5,045
Moes Backhoe Service	25,831	Mountain Reforestation Ltd.	20,530	Nakusp Redi-Mix	6,669
Moffat Agency (1970), Jim	27,000	Mountain Top Reforestation	23,316	Nal Of Canada Ltd.	9,228
Moffat, W.J.	5,862	Mountainview Lodge	77,238	Nalleweg, H.	35,944
Moha Placer Mines	25,920	Mountainview Bakery Ltd.	9,262	Nalleys Canada Ltd.	8,118
Mohamed, S.N. Dr.	34,385	Moscon Agencies, C.	11,013	Nanaimo & District Homemaker Service Association	8,131
Mohawk Lubricants	43,389	Moyen Backhoe Service, D.L.	44,623	Nanaimo Association For Intervention & Development	38,880
Mohawk Oil Co Ltd.	6,164	Moyer Vico Corp.	7,664	Nanaimo Association For The Mentally Retarded	271,453
Mohawk Propane	12,959	Mt Davis Logging	6,357	Nanaimo Chrysler Ltd.	25,367
Mohawk Terminals Ltd.	22,700	Mt Ida Concrete Products Ltd.	31,969	Nanaimo Citizen Advocacy Association	23,436
Moir, J.B. Dr.	7,269	Mt Seymour Caterers Ltd.	46,294	Nanaimo Family Life Association	324,757
Mole East, The	14,571	Mt Washington Ski Resort Ltd.	156,200	Nanaimo Neurological & Cerebral Palsy Association	172,711
Mollerup, V. Dr.	8,800	Much & Time Crane & Rigging Ltd.	31,979	Nanaimo Regional General Hospital	24,390
Molnar, S.	9,270	Mud Bay Diving District	12,438	Nanaimo Regional Hospital District	204,596
Molony, R.J. Dr.	7,034	Mueller Contracting, W.	24,999	Nanaimo School District 68	3,389,180
Monahan Manor	42,563	Mueller Enterprises Ltd.	15,540	Nanaimo Shipyards Ltd.	352,802
Monahan North Fork Industries	15,123	Muller, R.	16,860	Nanaimo Volunteer Centre Society	22,260
Monahan Ranches Ltd.	19,270	Mulford, D.L.	18,971	Nanaimo Youth Services Association	42,142
Mondo Enterprises Ltd.	9,907	Muglich, B.	5,398	Napier Intermediate Care Home Ltd.	11,032
Monk Office Supply Ltd.	758,192	Muir Cap & Regalia Ltd.	20,289	Naramata Centre For Continuing Education	24,690
Monks Super Service Ltd.	6,125	Muir Communications Equipment (1968)	57,997	Naramata Irrigation District	21,112
Monolith Holdings Ltd.	49,103	Muir, A.	12,900	Nardi, D. & Freeman, S.	10,955
Monroe Bros Contracting Ltd.	17,450	Muir, E.E.	10,374	Nashua Canada Ltd.	23,899
Monsanto Canada Inc.	713,229	Muir, K.	41,313	Nashwato Industries Ltd.	7,640
Monsanto Oils Ltd.	142,069	Muir, W.	5,125	Nashund, G. & S.	7,555
Montage Editing Ltd.	21,750	Multhead Machinery Ltd.	8,056	Nass Valley Tire Service Ltd.	36,295
Montgomery, C.A.	20,160	Mullhead, K.	5,697	Nation River Trucking	25,378
Montgomery, G.	3,460	Mulholland, D.J. Dr.	7,060	National Association Of State Racing Commissioners	5,638
Montreal Trust Co.	78,410	Mullaney, J.D.	10,379		
Montys Trucking Ltd.	15,517				
Moody's Investors Service Inc.	8,829				
Moon, W.S.	14,200				

SCHEDULE OF PAYMENTS

F 227

	\$		\$		\$
National Childrens Society, The	126,036	Nicola Valley Indian Development Corp	27,199	North Shore Association For The Men-	855,158
National Concrete Accessories/Debr	7,066	Nicola Valley Sand & Gravel	13,914	tally Handicapped	
National Electronic Agencies Ltd	5,369	Nielsen Investments Ltd	31,479	North Shore Association Of Volunteers	
National Food Distribution Centre For		Nielsen, E	28,864	For Seniors	6,808
The Treatment Of Hereditary Meta-		Nielsen, I	9,991	North Shore Community Credit Union	45,425
bolic Diseases	43,898	Nielsen Contracting Ltd, A & M	5,068	North Shore Family Services Society	409,091
National Installations Ltd	18,575	Nielsen, E	5,531	North Shore Home	108,415
National Machinery Co Ltd	42,349	Nikirk Trucking, W C	27,467	North Shore Home Support Services So-	
National Spice Ltd	8,135	Niles Geotechnical Products Inc	20,264	ciety	63,623
National Trust Co Ltd	2,086,508	Nilos Canada Ltd	8,651	North Shore Living & Learning Centre	17,912
National Waste Recycling Ltd	61,996	Nilsen, B	27,741	North Shore Playcare Society	43,020
National Wholesale Clothing Ltd	16,313	Nimpo Lake Community Association	13,664	North Shore Plumbing & Heating Co	
Native Court Workers & Counselling		Nimpo Lake Enterprises Ltd	30,735	Ltd	8,398
Association	49,500	Nimpo Lake Garage	17,133	North Shore Projects Society For The	
Native Women's Honor Society	80,576	Nirsimloo, S, Dr	74,693	Low Income & Handicapped	17,278
Natamas Exploration	20,877	Nisbet, S	26,966	North Sper Products	30,064
Navair Ltd	5,221	Nisgha School District 92	21,601	North Star Motors Ltd	14,447
Navin, F P D, Dr	6,466	Niska Enterprises Inc	134,880	North Thompson Ready Mix (1983)	148,975
Navitron Communications Ltd	12,632	Nisly, E	25,963	North Thompson School District 26	692,184
Navican Friendship Centre	32,984	Nivens Gradall Service Ltd	82,620	North Vancouver Klass Association	245,310
Neale Logging	22,472	Nixon Wenger Waits Wagner Einfeld &		North Vancouver School District 44	403,735
Nechako Association For The Hand-		Williamson	33,230	North Vancouver Capilano Constitu-	
icapped	22,563	Nixon, K	6,124	ency Office	7,000
Nechako Reclamation	209,256	Nixon, R D, Dr	74,562	North West Trust Co	6,462
Nechako School District 56	1,171,448	Ni Rucker Products Ltd	5,868	North-West Bindery Ltd	399,132
Nechako Valley Community Service So-		Noble Tractor & Equipment Ltd	6,780	Northcall Communications Ltd	8,850
ciety	100,925	Noble, K	10,849	Northcoast Forest Products Ltd	347,437
Nedco	71,615	Noble, L	12,734	Northcop Logging Co Ltd	41,006
Neighbourhood Service Association Of		Nodes Construction Ltd, H F	503,479	Northern Building Movers Ltd	7,820
Greater Vancouver	159,060	Noheis Logging Co Ltd	147,737	Northern Construction Specialties Ltd	11,928
Neill, W G	22,987	Nolan Drugs Ltd	7,166	Northern Culverts	988,530
Nelles Trucking Ltd	27,714	Nolan, A	15,840	Northern Diesel Services Ltd	7,121
Nelson, S V & C H	111,300	Nolan, J	79,038	Northern Eau Claire Construction Mate-	
Nelson & District Home Support Ser-		Nomad Grading Service	169,699	rials Ltd	22,721
VICES Society	135,276	Nomadic Silviculture Ltd	10,908	Northern Hardware & Furniture Co Ltd	10,779
Nelson Bros Fisheries Ltd	35,370	Noonan, R	138,481	Northern Lights College	62,318
Nelson Canada Ltd	419,755	Noone, J A	49,876	Northern Lights Plumbing Ltd	12,625
Nelson Community Services Centre	111,092	Nor San Trucking	24,516	Northern Linen Supply Ltd	21,739
Nelson Custom Grading Ltd, Mel	37,322	Nor-Gard Holdings Ltd	5,939	Northern Magneto Ltd	220,113
Nelson Daily News	18,167	Nor-Jan Contracting Ltd	49,627	Northern Metallic Sales (F S J) Ltd	24,342
Nelson District Community Resources		Nor-Mar Truck & Equipment Ltd	16,430	Northern Metallic Sales Ltd	9,712
Society	11,608	Nor-West Waterwell Drilling Ltd	13,173	Northern Mountain Helicopters Inc	811,537
Nelson Family Daycare Society	42,543	Noral Contracting Ltd	9,821	Northern Pile Driving Ltd	20,102
Nelson Ready Mix	24,438	Noranco Wire & Cable Co Ltd	49,182	Northern Purification Services Ltd	6,656
Nelson School District 7	2,434,532	Noranda Mines Ltd	69,888	Northern Recoveries	10,197
Nelson Trucking	6,100	Norberg Motors Ltd	40,953	Northern Steel Ltd	16,810
Nelson, B E	5,825	Norbrock Service Ltd	26,490	Northern Telecom Ltd	19,012
Nelson, D	15,475	Norcam Automotive Ltd	11,289	Northern Thunderbird Air Ltd	175,689
Nelson, M	11,094	Norcen Energy Resources Ltd	44,948	Northern Tire & Rubber Co Ltd	10,149
Nelson, N	5,049	Norco Septic Service Ltd	9,977	Northern Training Centre	17,206
Nelson, P	25,130	Nordbo Services Ltd	25,765	Northern Trans-A-Matic	15,968
Nelson, S	39,652	Nordin Consultants	38,698	Northgate Chevron & Car Wash	23,981
Nelsons Linen & Industrial Supply	16,061	Nordli Construction Ltd	20,168	Northland Agency (1976) Ltd	16,741
Nelsons Linen Supply	25,363	Nordquist, D	12,195	Northland Battery & Radiator Service	
Nemo Resources	48,213	Nordstrom Enterprises	6,000	(1977) Ltd	6,273
Neptune Food Suppliers Ltd	6,050	Norgard Trucking Ltd	7,885	Northland Security Services Ltd	6,969
Nerve Press	9,126	Norgate Auto Body Ltd	7,253	Northland Tire Service Ltd	31,896
Nessman, P	11,346	Norland Forest Products Ltd	46,638	Northland Universal General Con-	
Nessman, J	58,697	Norman Rule Co	10,738	tracting Ltd	8,460
Netts Helping Hands Agency Ltd	105,836	Norman Trucking Ltd, Reg	41,682	Northlander Motor Lodge Ltd	10,000
Neubauer Trucking, J	10,805	Norman, B A	9,087	Northside Builders Mart Ltd	9,882
Neubauer, R	18,343	Norman, R	5,654	Northside Steel Fabricators Ltd	13,573
Neudorf Reporting Services Ltd	9,716	Norms Auto Refinishing	8,744	Northside Automotive Centre Ltd	8,424
Neufeld, G & H	11,352	Norms Backhoe & Excavating Ltd	8,416	Northway Electric Ltd	45,788
Neufeld, C	80,101	Norms Truck & Loader Service	40,704	Northwest Blacktop	13,438
Neufert, R & T	5,928	Nornc West Ltd	9,078	Northwest Community College	110,252
Neumann, G	43,237	North & West Vancouver Emergency		Northwest Crane Rentals Ltd	20,243
Neville Crosby Inc	23,045	Program	6,419	Northwest Educational Policy Institute	
New Caledonia Supplies Ltd	6,918	North American Hydraulics	6,879	Inc	87,267
New Dawn Day Care	5,000	North American Life Assurance Co	5,588	Northwest Hydraulic Consultants Ltd	57,417
New Growth Forestry	6,886	North American Scientific Chemical	19,516	Northwest Laboratories Ltd	24,693
New Hope Therapeutic Society	67,302	North Associates Canada Ltd	13,372	Northwest Marine Technology Inc	27,788
New Line Products Ltd	13,114	North Bench Contracting	13,974	Northwest Musical Services Ltd	5,985
New Quadra Travel Services Ltd	21,948	North Cariboo Flying Service Ltd	148,947	Northwest Photographic Rental Ltd	5,455
New West Diesel	145,463	North Cedar Waterworks District	56,356	Northwest Pile Driving Ltd	224,921
New Westminster School District 40	642,361	North Central Motor Lease Ltd	56,788	Northwest Pro-Tec-Tion Garments	6,019
New-West Lincoln Mercury Sales Ltd	215,177	North Coast Air Services Ltd	26,544	Northwest Propane Ltd	86,792
Newberry, K	10,066	North Coast Rentals Ltd	11,735	Northwest Stove Ltd	11,291
Newbold, B	19,021	North Country Insurance Agencies		Northwest	205,484
Newbold, T L	5,820	(1975) Ltd	15,341	Northwood Pulp & Timber Ltd	155,070
Newhouse Graphics Ltd	130,935	North Island Constituency Office	21,642	Norton Contracting Ltd, Keith	15,093
Newman, R F	14,520	North Island Insurance Services Ltd	8,754	Norton Trucking, Gerry	9,651
Newport Marketing & Communications		North Island Traffic Control	11,880	Norton Trucking, J P	9,987
Inc	39,022	North Okanagan Neurological Associa-		Norton Trucking, Wayne	10,517
Newton-Wakeley, R	19,623	tion	89,160	Norton, B	7,962
Newton, E	9,001	North Okanagan Regional Hospital Dis-		Norwich-Eaton	6,847
Nichiporenko, W	74,777	trict	369,827	Norwood Home	6,365
Nicholls Distributors Inc, R	74,327	North Okanagan Youth Resources So-		Norwood Home	8,853
Nicholls Trucking, Ltd	17,358	ciety	543,209	Novacorp Consulting Inc	12,548
Nicholls, A C	8,934	North Pacific Steel Fabricators Ltd	6,480	Novatech Designs Ltd	5,999
Nicholls, P J, Dr	74,712	North Peace Bearing & Bolt Supply Ltd	8,165	Nowicki & Martin	5,060
Nicholls, P, Dr	12,745	North Peace Community Resource So-		Nowicki Custom Tractor Services Ltd, J	20,909
Nicholson Chevrolet Oldsmobile (1982)		ciety	834,903	Nu-Road Contracting Ltd	6,735,355
Ltd	83,585	North Peace Homemakers Service Asso-		Nu-Way Cleaners Ltd	12,145
Nicholson Travel Agent, Tim	23,880	ciation	30,401	Nutgens, F	21,349
Nicholson, T	12,856	North Route Equipment	145,949	Nygard & Son Ltd, Don	21,810
Nicol, S	6,043	North Shore Association For The Physi-		Nylander Trucking Ltd	32,158
Nicola Chain Saw & Equipment Rentals	5,877	cally Handicapped	435,838	O C L Industrial Materials Ltd	14,998

	\$		\$		\$
O E M Battery Systems Ltd.	43,664	Omnia Corp.	50,800	Pacific Controls Ltd.	6,031
O J Trucking	12,583	One Hour Martinizing	5,437	Pacific Diesel Brake Co.	6,108
O K Builders Supplies Ltd.	19,846	One Hour Photo	6,145	Pacific Dodge Chrysler Ltd.	92,160
O K Paving (Upper Island) Co Ltd.	245,521	One Way Adventure Foundation, The	598,842	Pacific Engines & Equipment Ltd.	10,934
O K Tire (Penticton) Ltd.	18,176	One-Write Accounting Systems Ltd.	16,333	Pacific Equipment Ltd.	109,788
O K Tire Store (Kootenay) Ltd.	36,504	Oneida Canada Ltd.	5,062	Pacific Event Coordinators Ltd.	18,737
O K Tire Stores	36,437	O'Neill, A D.	5,087	Pacific Evergreens	7,560
O K Welders Supplies Ltd.	103,172	O'Neill's Chevrolet Oldsmobile Ltd.	59,646	Pacific Forest Products Ltd.	55,809
O M C Distributors	26,193	Onions Holdings Ltd. D.	57,850	Pacific Freightways Ltd.	13,026
Oak Bay Community Association	11,200	Open Learning Institute	214,277	Pacific GMC (1979) Ltd.	956,891
Oak Bay Volunteer Services Society	11,200	Openshaw, G A.	17,787	Pacific Helicopters Ltd.	9,508
Oakdale Shell Service	22,874	Oppenheimer & Associates, D.	32,778	Pacific Hydrology Consultants Ltd.	5,594
Obad, M.	6,152	Orange Point Construction Ltd.	7,150	Pacific Industrial Scale Co Ltd.	69,603
Obermann, M.	15,367	Orangeville Raceway	10,604	Pacific Inland Resources Ltd.	12,291
Oboye Ltd, B O.	12,271	Orea Air Ltd.	21,463	Pacific International Magnetics	14,819
Obrien & Fuerst Logging Ltd.	14,171	Orchard Ford Sales Ltd.	5,818	Pacific Landplan Collaborative Ltd.	10,343
Obrien Contracting Ltd, L.	6,623	Organon Canada Ltd.	27,002	Pacific Legal Education Association	113,826
Ocean Construction Supplies Ltd.	368,062	Organon Teknika Corp.	12,300	Pacific Liaison Ltd.	198,082
Ocean Construction Supplies Northern Ltd.	5,172	Oriole Square Shopping Centre	6,600	Pacific Northwest Bell	7,882
Ocean Pipe Ltd.	59,387	Orom, H R.	9,091	Pacific Northwest Removal Service Ltd.	101,740
Ocean Point Contractors Ltd.	731,768	Orr & Clarke	13,379	Pacific Paging Ltd.	18,597
Ocelot Industries Ltd.	89,287	Orr, R & Robinson, G.	7,862	Pacific Pallet Ltd.	6,700
O'Connor Chrysler	21,447	Orr, J M.	8,961	Pacific Parts Ltd.	11,094
O'Connor, M J.	28,660	Orris Laliberte & Co.	15,257	Pacific Paving Ltd.	28,963
Oddoux, R.	37,378	Ortho Diagnostics	15,726	Pacific Press Ltd.	145,211
Oddy Drilling Ltd.	230,223	Osachuk, L.	19,030	Pacific Produce Co Ltd.	71,086
Odell, M M.	11,889	Osachuk Trucking, M.	17,277	Pacific Pump & Pressure Installations Ltd.	27,974
Odell, T B.	7,709	Osbourne Beardsley & Associates.	9,213	Pacific Remote Sensing Inc.	36,551
Odine Contracting, D.	13,309	Osborne Contracting	5,569	Pacific Ribbon & Carbon Co Ltd.	56,694
Office Overload	7,506	Osborne Propellers Ltd.	18,573	Pacific Rim Airlines Ltd.	14,117
Office Supply Wholesale Ltd.	9,359	Osborne, R K.	5,504	Pacific Rim Electric Ltd.	10,918
Official Court Reporters General Regions	7,163	Osbourne, K & S.	7,249	Pacific Rim Engineered Products Ltd.	7,652
Official Court Reporters Vancouver	242,328	Oshaughnessy, R J, Dr.	80,267	Pacific Soils Analysis Inc.	23,527
Ofis Services	6,620	Osoyoos Rural Fire Protection District	16,668	Pacific Sports Ltd.	9,084
Ogden, F.	36,780	Osoyoos Transfer Co Ltd.	12,929	Pacific Spring Ltd.	1,874
Ogilvie Mills Ltd.	27,312	Oster, B.	13,342	Pacific Steel Ltd.	1,598
Ogilw Enterprises Ltd.	13,970	Oster Creek Holdings Ltd.	9,216	Pacific Survey Corp.	14,560
Ogrady, T P.	47,135	Otter Power Digging & Contracting	5,518	Pacific Textiles Ltd.	90,069
Ogston, L.	9,461	Otter, I.	13,500	Pacific Vocational Institute	101,334
Ohaire, T.	394,023	Otteson Trucking, Ron.	49,755	Pacific Western Airlines Ltd.	551,670
Ohashi Bros Logging Ltd.	77,823	Otto Fishbrook Trucking	12,670	Packard, H.	12,854
Okanagan Basin Water Board	162,686	Olway, H.	12,187	Page Distributors	19,733
Okanagan Brake Centre (1981) Ltd.	7,485	Ouellet, A G.	6,072	Pageboy Systems Ltd.	5,760
Okanagan College	38,455	Oulton Office Outfitters Ltd.	7,113	Pages Trucking Ltd, L.	73,665
Okanagan Falls Irrigation District	5,899	Oulton, D.	7,346	Paget Engineering Consultants Ltd.	15,210
Okanagan Fertilizer Ltd.	266,401	Outboard Marine Corp Of Canada Ltd.	19,139	Painter, G.	16,751
Okanagan Helicopters Ltd.	1,556,937	Outdoor Outfits Ltd.	63,701	Pal Computing	20,770
Okanagan Indian Band	36,735	Outdoor Recreation Council Of B C.	146,638	Palagan Contracting Ltd.	22,757
Okanagan Indian Learning Institute	5,618	Outokumpu Equipment Canada Ltd.	5,661	Palik Contracting Ltd.	31,955
Okanagan Medical Supplies Ltd.	9,808	Outreach 69 Sponsor Board	53,570	Palisades Hotel	7,833
Okanagan Neurological Association	80,818	Overbury Farm Resort	6,404	Pallan Timber Products Ltd.	45,834
Okanagan Power Sweepers	30,990	Overes, E D.	6,072	Palliser Environments	7,146
Okanagan Regional Library District	822,050	Overes, H.	15,530	Palm Dairies Ltd.	370,162
Okanagan South Constituency Office	7,800	Overland Contracting Ltd.	32,721	Palm Tree Excavating Ltd.	54,997
Okanagan Spring Ltd.	8,131	Overland Freight Lines Ltd.	9,696	Palmer, E H.	16,337
Okanagan Turbo Sprayers Ltd.	32,314	Overseas Monitor Corp Ltd.	69,338	Palmer, J H.	7,809
Okanagan-Similkameen Regional Hospital District	272,488	Overwaita Foods	129,455	Palmer's Gradual Service	6,349
Okane, J Dr.	10,672	Oviatt Contracting Ltd, J.	35,228	Palowna Orchards Ltd.	30,518
Okceffe, R.	22,590	Owen & Sons Cash Registers Ltd.	11,139	Pals Grading	29,497
Old Country Shoes	71,867	Owen-Flood & Considine	38,463	Pamap Graphics Ltd.	134,227
Olanders Auto Repair Centre Ltd.	8,535	Owen, M.	20,323	Pan Canadian Petroleum Ltd.	52,889
Offert Contracting Ltd, Hank	10,262	Owens Trucking, J.	60,714	Pandolfo, P.	5,567
Offert Trucking, Ike	25,595	Oxbury Trucking, John	21,736	Panel Products	6,026
Olinger Contracting Ltd.	191,037	Oxford University Press	430,115	Pannell Kerr Foster & Associates	81,319
Oliver, W F & Giltrap, G K.	13,951	Oxoid Canada Inc.	5,374	Para-Med Health Services Inc.	18,259
Oliver Fire Protection District	45,140	Oyama Aggregates Ltd.	18,022	Pare Construction Ltd, Len	32,066
Oliver Ready-Mix Ltd.	11,612	Oyama Fire Protection District	6,000	Paredes, J P Dr.	73,794
Oliver, R D, Dr.	17,204	P & C Contract Blasting Ltd.	6,308	Paris, C B.	7,274
Oliver, W C.	9,063	P & M Answering Service Ltd.	6,308	Paris, L.	9,209
Olivetti Canada Ltd.	603,864	P & R Enterprises	55,689	Park, G & M.	25,084
Ollenberger, F.	51,139	P & W Excavating Ltd.	11,989	Park Ambulance Service Ltd.	76,302
Olson, E.	15,600	P B Excavating	6,464	Park House	66,290
Olson, J.	8,932	P C L Paschen-Pike-A Joint Venture	269,260	Park Pacific Lumberworld Ltd.	21,656
Olson, M.	6,951	P D Q Couriers Ltd.	9,831	Park, E.	11,352
Olson, R.	44,491	P G Auto-Tech	5,169	Park Davis Canada Inc.	48,627
Olson, S.	9,144	P G Paving	7,998	Parker Contracting Ltd, B.	11,430
Olson Trucking Ltd, Jim.	25,300	P G Power Train Parts Ltd.	6,606	Parker Lake Contracting	9,695
Olson Trucking, Ken	120,261	P M Crane Rentals Ltd.	6,517	Parker Motors Ltd.	13,804
Olson Trucking, V.	16,727	P P G Industries Canada Ltd.	19,632	Parker Pile Driving Ltd, D L.	25,164
Olson, C E, Dr.	47,880	P R P Consulting	5,406	Parker Trucking, Michael	15,249
Olson, L.	9,444	P R S Professional Reporting Services Ltd.	7,437	Parker-Pacific Equipment Sales	9,117
Olstad, A.	62,023	P S I Fluid Power Ltd.	10,433	Parker, D.	6,931
Olynk & Sons Ltd, S.	24,569	P S Printers Supply Western Ltd.	16,135	Parker, I B.	26,428
Omega Communications Ltd.	34,596	Pace Business Products Ltd.	48,928	Parklane Private Hospital	12,716
Omega Films Ltd.	28,452	Pace Computer Systems Ltd.	8,427	Parkridge Private Hospital	40,029
Omega Forestry Ltd.	22,085	Pacific Association For Autistic Citizens	58,024	Parkside Residence	74,168
Omega Paving Services Ltd.	11,037	Pacific Avionics & Instruments Ltd.	6,259	Parkville & District Credit Union	23,357
Omega Transport Refrigeration	8,707	Pacific Banknote Ltd.	249,311	Parkville & District Homeowner Society	15,885
Omineca Aggregate	27,477	Pacific Blasting Co Ltd.	137,874	Parkville East Waterworks District	8,952
Omineca Building Supplies	21,087	Pacific Bronze Co Ltd.	5,871	Parkville Sand & Gravel (1975) Ltd.	29,359
Omineca Construction Ltd.	32,638	Pacific Business Equipment Ltd.	16,882	Parlee, B E.	12,126
Omineca Enterprises Ltd.	12,552	Pacific Centre For Human Development	350,424	Parnell & Son Excavating, C.	23,535
Omineca Insurance Services Ltd.	13,923	Pacific Coach Lines Ltd.	39,856	Paros, M J, Dr.	9,700
Omineca Office Services	21,000	Pacific Coast Industrial Garment Suppliers	13,606	Parrr, P.	6,101
Omineca Transfer Ltd.	5,091	Pacific Coastal Tree Service Ltd.	131,675	Parsons Brown & Co.	23,415
Omni Data Supply Ltd.	5,995	Pacific Communications Ltd.	115,762	Parsons Moving & Storage Ltd.	23,685
				Parsons, J.	34,056

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	\$
Partridge Trucking, Ray	5,437
Paruk, M.	19,327
Pas Lumber Co Ltd, The	105,314
Pasemko, E.	20,204
Pashco Blasting Ltd	324,427
Pashco Rock Construction Ltd	5,054
Pasquale, J.	33,318
Patek Supplies Ltd	6,198
Paterson, J & J	69,762
Paterson Trucking, R.	19,865
Paterson, D R.	13,323
Paterson, R.	17,983
Paton, N.	11,278
Patriasz, K.	6,552
Patrick, Y.	32,468
Patrick's Backhoe Service, Dan	21,268
Pats Trucking	6,080
Patten Barrett & McDonald	44,958
Paterson Trucking, D	8,425
Paterson, G W	19,842
Paterson, H.	50,560
Paterson, R. H. Dr	23,310
Paterson, S.	16,700
Patison Trucking Ltd, D & D	46,710
Paul & Race	14,480
Pauls Gradall Service	86,434
Pausch, G A	9,894
Pavlis Trucking, Rick	36,352
Payne, D	77,410
Payne, P.	19,272
Paynes Septic Service	5,963
Pazder, L. H. Dr	16,870
Peace Arch District Hospital	7,673
Peace Country Automotive Ltd	5,218
Peace Country Rentals & Sales Inc	18,678
Peace Dairies & Contracting Ltd.	37,950
Peace Holdings Ltd, J M	8,350
Peace River Block News Ltd.	6,805
Peace River North School District 60	1,090,791
Peace River South School District 59	1,090,900
Peace River-Liard Regional Hospital District	547,247
Peace Wood Products Ltd	22,744
Peachland Transfer Ltd	30,848
Pearlman & Lindholm	19,987
Pearson, C & D	99,390
Pearson Contracting Co Ltd, T	9,146
Pearson Hospital	6,112
Pearson Hospital Society	401,018
Pearson Tire (Courtenay) Ltd	10,173
Pearson Tire Ltd	9,637
Peat Marwick & Partners	158,550
Peat Marwick Ltd	7,783
Peat Marwick Mitchell & Co	21,442
Peche, K.	8,051
Peche, K.	22,816
Peck, E R	103,843
Pedersen, K & D.	63,092
Pedersen Propellers Systems Inc	5,000
Pedersen & Associates Ltd, G A.	21,754
Peel, C P. Dr	9,047
Peerless Ltd, E B	11,175
Pegler & Associates	10,333
Pelagic Pacific Industries (1974) Ltd	10,014
Pell Business Equipment Ltd	25,864
Pelletier, M A & L	12,711
Pelletier, R M.	71,697
Pelon Reorestation Ltd.	1,526,906
Pemberton Express Garage	10,681
Pemberton Helicopter Services	19,658
Pemberton Valley Dyking District	306,993
Pemble, D.	5,623
Pender Harbour Fire Protection District	120,500
Pender Pacific Systems	11,049
Pendragon House Ltd	113,265
Penfold, D	13,221
Penfor Consulting Ltd.	106,617
Penguin Books Canada Ltd	14,117
Penhall Ltd, R D.	12,153
Penick Corp.	8,666
Peninsula Community Association	132,959
Peninsula Community Association Homemaker Service	74,526
Peninsula Transport Ltd	9,439
Peninsula Tree Service Ltd	64,580
Penner Custom Grading, Carl	8,125
Penner Trucking, Don	35,526
Penner, A.	6,171
Penner, H U. Dr.	33,982
Pennoek, V.	24,517
Penny & Keenlyside Appraisals Ltd.	12,801
Pennyroyal Resources Ltd.	58,309
Pentiction & District Social Planning Society	292,493
Pentiction & District Society For The Mentally Handicapped	39,500
Pentiction Constancy Office Services	8,500
Pentiction Engineering Ltd.	8,050
Pentiction Herald	11,127

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Pentiction Homemakers Service	34,435
Pentiction Indian Band	58,487
Pentiction Regional Hospital	33,251
Pentiction School District 15	856,007
Pentiction Tiretown Centre Ltd.	5,626
Pentiction Toyota Leisureland Inc	20,771
People In Need Crisis Intervention Society Of Vernon & District	38,071
Peoples Drug Mart	6,219
Pepper, E A	7,663
Pereira, C	17,738
Perkins-Elmer Canada Ltd.	12,519
Perkins, L.	18,342
Perma-Bound Canada	7,738
Perry, B & K	66,799
Perry, M.	57,199
Perrys Well Drilling	22,700
Persoon, M	6,745
Persoon, M A.	6,642
Pesa Consultants Ltd	31,939
Petal, T	17,575
Petanic, K.	9,437
Petch Contracting Ltd, L & D	399,218
Peters Bros Paving (1981) Ltd	2,538,663
Peters Bros Paving Ltd.	273,657
Peters Electric	13,047
Peters Tirecraft Ltd	6,477
Peters, A	14,736
Peters, J G	12,996
Petersen, M.	16,684
Peterson Contracting	89,835
Peterson Sales Ltd, D G.	11,350
Peterson Transport Ltd.	5,208
Peterson, F A.	45,960
Peterson, G	13,378
Peterson, I V	9,931
Petrick, R A.	8,803
Petro Medic Services	11,160
Petro-Canada	4,154,605
Petro-Canada Explorations Inc	331,581
Petro-Canada Ventures	24,742
Petrol International Ltd.	187,575
Petrol Instruments Ltd	20,429
Pfizer Canada Inc	95,091
Pharmacia Canada Inc	50,669
Pharmasave	9,897
Philion, G.	7,600
Philip, D.	8,201
Philips Electronics Ltd.	39,853
Philips Information Systems Ltd	65,851
Philips & Sons Contracting	9,425
Philips Excavating Ltd.	64,268
Philips Excavating Ltd, Gordon	251,736
Philips Excavating, Lawrence	13,600
Philips Extruded Products Co Inc	5,994
Philips Trucking, R N	15,812
Philips Trucking, Ted	27,315
Phillips, A	9,789
Phillips, G	7,425
Phillips, R	9,178
Philek Electronics Ltd.	41,835
Phips, A & E	15,561
Phips, A	8,190
Phoenix Communications Ltd	19,197
Phoenix Transition Society	43,999
Phonic Ear Ltd	10,442
Photo Importing Agencies Ltd.	22,058
Physers Trucking, Dan	16,282
Physically Handicapped Action Committee Society	13,704
Physio-Control Canada	9,245
Ph Ka Graphics Ltd	9,968
Picard, B	10,154
Pickell Construction Ltd	566,711
Pickel International Canada	59,831
Pickering Construction Ltd, C.	27,265
Pickering Hills Grazing Association	31,996
Pickering, R	59,708
Pictin Holdings Ltd, G.	25,480
Pier Mac Petroleum Installations Ltd.	57,892
Pierard House	199,603
Pierce, L.	7,200
Pigeon, T	14,026
Pighin Trucking Ltd, C N.	7,119
Pighin, P S.	8,988
Pike, W D	26,747
Pilkey, F.	15,846
Piltz Ranch	9,953
Pimlico Holdings	18,357
Pimlott, J.	18,804
Pine Lake Construction	34,284
Pine Valley Contracting	7,187
Pineridge Holdings	5,642
Pineridge Paving Ltd	149,123
Pineette & Thermen Mills Ltd	107,494
Pion, A	12,427
Pioneer Building Supplies Ltd.	11,131
Pioneer Envelopes Ltd	246,633

	\$
Pioneer Garage Ltd.	6,501
Pioneer Inn	16,660
Pioneer Lodge & Group Home	221,052
Pioneer Portion Pak Ltd	20,402
Pioneer Villa	17,208
Pipe & Piling Supplies (B C) Ltd	516,737
Pipe & Piling Supplies Ltd.	350,011
Piper, D.	8,843
Pipes Business Systems Ltd, J R.	78,574
Pirelli Cables Ltd	26,669
Pistell Contracting, Al	39,147
Pitney Bowes	752,642
Pitt Meadows Meats Ltd.	10,308
Pitt, M D.	8,336
Pittman Asphalt Co Ltd.	40,880
Piva Trucking Ltd, Gordon	17,663
Pizzey Trucking, Lee	56,739
Placer Cego Petroleum Division	244,598
Placer Development Ltd	63,262
Planet Services Ltd	18,000
Plantashere Projects Ltd	5,792
Plasco Contractors Ltd	5,172
Plastaline Road Marking Ltd	7,180
Plasti-Fab Ltd	38,114
Plastic Shop, The	23,328
Platz, L.	40,280
Plaza Moving & Storage Co Ltd	9,857
Plazer Contracting Ltd	55,774
Pleasant Acres	108,717
Pleasant Industries	27,098
Pleasant Valley Motel & Restaurant	17,519
Pleasant View Housing Society	8,131
Pleice, J P.	62,085
Plowman, J	12,955
Plumridge Trucking, Blair	9,063
Pmg/Stratford Projects Ltd	61,217
Pocock Construction Ltd	6,015
Podovnikoff, G	12,158
Pods Courier Service Ltd.	14,896
Point Ellice Shipyard Ltd	638,245
Points West Heritage Consulting Ltd	20,703
Points West Equipment Ltd	162,813
Poirier, F	7,172
Poirier, G.	40,136
Polar Battery (Vancouver) Ltd.	9,126
Polar Inn	9,195
Polaris	13,000
Polaroid Canada Inc	6,566
Policha, M A.	11,564
Polypak Distributors Ltd	37,422
Ponderosa Food Equipment Ltd	16,363
Pontious Trucking, Glen	11,243
Poor Construction, Gordon	8,426
Poole, D.	16,062
Poole, H B	16,706
Pooley Bros Ltd.	1,113,691
Pope Bakery Supply Ltd, E H.	35,493
Popham, L J	6,820
Popular Landscaping & Gardening Ltd	57,542
Porpoise Bay Logging Ltd	10,251
Port Alberni & Area Volunteer Society	27,714
Port Alberni Family Division Committee	23,721
Port Alberni Family Guidance Association	34,741
Port Alberni Homemakers Society	209,850
Port Coquitlam Area Womens Center Society	11,966
Port Hardy Bulldozing Ltd	13,990
Port Hardy Collision Repairs Ltd	5,775
Port Hardy Insurance Services Ltd.	8,361
Port Hardy Ready Mix Ltd.	42,603
Port Machine Works (1976) Ltd.	6,841
Port Of Vancouver	39,863
Port Renfrew Trucking Ltd.	10,790
Porter Trucking, J.	44,079
Porter, W R	18,875
Portman, E.	11,680
Pos, Dr R.	147,807
Posthuma, Dr A B	13,793
Postill & Sons Ltd, R E	21,864
Pottinger Logging Ltd, E.	24,586
Potts, E.	20,480
Poulin & Associates, V A	267,173
Pounder Emulsions Ltd	3,112,716
Powell Air Ltd.	77,905
Powell River & District Homemaker Service	17,112
Powell River Association For The Mentally Handicapped	93,557
Powell River Chamber Of Commerce	28,498
Powell River Citizen Advocacy Society	61,692
Powell River Civil Liberties Society	62,492
Powell River Community Services Association	167,365
Powell River Regional District Economic Development Commission	83,705
Powell River Regional Hospital District	51,639
Powell River School District 47	1,255,958

	\$		\$		\$
Powell, D	15,692	Princeton Child Care Services	21,661	Quesnel Tire Service Ltd.	12,744
Powell, D K	11,922	Princeton School District 17	406,950	Quesnel Youth Alternatives Society	55,039
Powell, N	7,368	Princeton Wood Preservers Ltd.	54,666	Quick Beam Ltd.	44,270
Power & Associates, R C	13,553	Principal Financial Centre	48,700	Quickscribe Services	33,400
Power Sports Ltd	11,213	Principal Trust	10,409	Quiet Acres Lodge Ltd.	18,868
Powley, B	20,732	Printing Plus Ltd.	62,308	Quigley, B	13,956
Powney Enterprises	6,636	Pro Diesel Chrome & Hydraulics Ltd.	7,212	Quincy Gothe Inc.	7,034
Prairie Pacific Energy	198,000	Pro-Lab Inc.	12,423	Quincy, H	9,447
Pratt & Whitney Aircraft Of Canada Ltd	401,264	Probert, T	45,804	Quinn, D G	24,019
Pratt Trucking, Shawn	25,161	Procter & Gamble Inc.	174,640	Quinn, E	11,695
Pratt, A	12,772	Procter Bros Logging Ltd.	25,734	Quong, C M J	13,262
Pratt, A	5,134	Professional Components Ltd.	10,586	Qwest Foods Ltd.	18,784
Pre-Cam Rentals Ltd.	60,800	Professional Development Institute PDI Ltd.	7,754	R & A Contracting	18,113
Prebushewski, O	12,644	Progressive Contracting Ltd.	454,530	R & A Logging Ltd.	187,284
Precision Color Processors Ltd.	15,806	Progressive Forest Management Systems	9,384	R & E Auto Supply Ltd.	23,400
Precision Micrographic Services Ltd.	6,576	Project Development Services Ltd.	6,228	R & E Paving (1975) Ltd.	723,579
Prehofer Construction Ltd.	83,877	Projex Management Ltd.	19,783	R & G Construction Ltd.	15,584
Premierbrand Clothing Co Ltd.	36,454	Prokopanko, R W	23,364	R & G Trucking	8,171
Premo Plastics Engineering Ltd.	27,825	Prokopetz, G V Dr.	7,816	R & K Ventures	19,180
Prentice-Hall Canada Inc.	464,477	Prokopetz, M	13,438	R & L Trucking Ltd.	277,226
Prentice, E	6,500	Promac Industries Ltd.	10,566	R & N Enterprises	7,076
Prentice, J W	11,564	Prope, H	93,859	R & R Bulldozing Ltd.	43,644
Prepared Media Laboratory	15,800	Provenance Research Inc.	216,782	R & R Enterprises	30,822
Press Porcelp Ltd.	12,135	Province-Wide Communications Ltd.	23,889	R & R Resource Development	7,056
Pressed Metal Products Ltd.	37,043	Provincial Election Expenses	5,228,057	R & S Contracting	10,350
Preston Associates, Michael	7,755	Provincial Emergency Program	109,450	R & S Holdings	37,044
Preston Chevrolet Oldsmobile Ltd.	17,390	Provincial Home Acquisition Account	5,157,855	R & S Services Ltd.	65,834
Preston Contracting Ltd, P	479,431	Provincial Treasurer Of Alberta	167,868	R & T Auto Body	11,231
Preston Of Canada Ltd, J A	9,184	Prowse, J A	26,560	R A C Holdings Ltd.	13,249
Preston, J	18,460	Przyce Industries Ltd, Gary	8,178	R A E Industrial Electronics Ltd.	55,701
Preston, R	7,987	Psyca Ltd.	6,550	R A S Agencies Ltd.	5,370
Pretlys Timber Co Ltd.	6,477	Parmigan Gravel Ltd.	333,643	R C A Inc.	71,653
Price & Markle Equipment Ltd.	5,542	Public Affairs International Ltd.	24,459	R J Drilling Ltd.	5,446
Price & Markle Golden	7,788	Public Employers Of B C	211,057	R J Electronics Ltd.	5,257
Price & Markle Industrial Supply Ltd.	32,307	Public Freightways Ltd.	252,230	R J R Macdonald Inc.	29,547
Price & Markle Merritt Ltd.	6,652	Public Service Retiring Allowance	5,676,630	R L S Enterprises	9,057
Price & Markle Penicton Ltd.	18,232	Public Service Superannuation	70,537,337	R S A & Son Contracting	50,013
Price & Markle Quesnel Ltd.	24,403	Government Contribution	508,091	R S Technical Instruments Ltd.	6,234
Price & Markle Revelstoke	12,216	Misc Statutory Items	5,218	R T Code-Mark Inc.	7,577
Price Bros Contractors Ltd.	301,023	Public Trustee In Trust	5,218	R V R Engineering Ltd.	10,857
Price Printing Ltd.	73,522	Pudsey, W	44,406	R W Trucking Ltd.	11,446
Price Waterhouse Associates	142,795	Pulsar Construction Ltd.	10,995	Raab, F	10,362
Price Waterhouse Ltd.	38,593	Pulsar Electronics Ltd.	32,620	Rabco Industries Ltd.	17,121
Price Wilson Ltd.	6,041	Pump N Tub Shell Service	5,169	Racal-Decca Canada Inc.	6,160
Price, P	103,836	Pumps & Power Ltd.	36,589	Racicot, E A	30,419
Price, W	5,394	Purcha & Son Construction, Murray	158,646	Radio Shack	37,426
Prices Lock & Safe Ltd.	10,705	Purcha, T	9,667	Rae Clutch Rebuilders Ltd, Gordon	44,468
Pride Of B C Processors Ltd.	64,094	Purden Ski Village	7,997	Rae-Son Trucking	7,068
Priest, W R	16,791	Purity Feed Co Ltd.	9,881	Rae-Son Trucking Ltd.	27,960
Prieto, H	7,074	Purnal Contracting, Norm	147,457	Rafel River Enterprises Ltd.	12,549
Prime Mover Controls Ltd.	7,953	Purves Ritchie	148,087	Ragan Consulting Ltd.	505,606
Primeau, M	12,752	Purves, C	33,567	Rai-Car Machine Works Ltd.	7,385
Primeau, P	10,176	Purvis, D D	5,000	Railway Appliance Research Ltd.	257,542
Primeau, T	69,200	Pye, T	6,743	Rainbow Lodge	335,700
Prince George & District Association For The Retarded	99,169	Pyrologics Rest Home	210,677	Rainbow, R F	5,738
Prince George & District Cerebral Palsy Association	93,887	Q C I Sawmills Ltd.	5,738	Raincoast Book Distribution Ltd.	17,557
Prince George & District Homemakers Service Society	27,898	Qm Industries Ltd.	28,300	Rainford Steeves & Associates	10,609
Prince George Activators Society	184,065	Quadra Auto Supplies	8,158	Ram Rentals & Sales	24,094
Prince George Association For Handicapped Persons	6,591	Quadra Construction Co Ltd.	1,503,105	Ramandhya, A	32,716
Prince George Association Of Individuals With Mental Handicaps	106,621	Quadra Economic Consultants Ltd.	28,908	Ramer, D	37,328
Prince George Crisis Intervention	53,417	Quaedvlieg, R	10,753	Rampart Maycock Grazing Association	22,263
Prince George Day Care Society	22,203	Qualicum School District 69	3,351,440	Ramsay Machine Works Ltd.	6,377
Prince George Lock & Key Ltd.	7,029	Quality Asphalt Ltd.	295,884	Ramsay Thompson Lapan	84,854
Prince George Motors Ltd.	26,132	Quality Sylviculture	13,924	Ramsay, I	34,061
Prince George Paving	20,031	Quan, J L Dr	78,921	Ramsays Cameras & Art Supplies	5,468
Prince George Quesnel Williams Lake Associations For The Mentally Handicapped	5,954	Quantalys Inc.	5,175	Ramsden, J A	17,699
Prince George Receiving Home Society	401,480	Quarless, G	21,624	Rameys Cedar Crafts	37,976
Prince George Regional Hospital	42,016	Quasar Communications Ltd.	20,240	Rance, M R	14,736
Prince George School District 57	2,190,682	Quasar Helicopters Ltd.	157,981	Ranch Drive-In Ltd.	46,879
Prince George Sign Service	9,416	Quashie, N	27,375	Randalls	53,040
Prince George South Constituency Office	5,532	Queale Electronics Ltd.	41,329	Random House Of Canada Ltd.	12,115
Prince George Spring Ltd.	44,635	Queen Charlotte Helicopters Ltd.	9,329	Ranger, V	8,347
Prince George Truck & Equipment Ltd.	30,456	Health & Resources Society	189,151	Rankin McMurray & Bond	129,465
Prince George Warehousing Co Ltd.	10,135	Queen Charlotte Island Regional Health & Human Resources Council	6,098	Rankin Trucking, J	18,619
Prince George Wood Preserving Ltd.	23,030	Queen Mary Community School Association	384,280	Rankin, H	5,280
Prince Rupert Childrens Group Home Society	9,643	Queens University	5,736	Ranquist Trucking Co Ltd.	24,256
Prince Rupert City Telephones	148,545	Queensway Auto Body Ltd.	23,986	Raper, Y	15,360
Prince Rupert Daily News	7,607	Queensway Cleaners	5,416	Rapid Colour	5,105
Prince Rupert Regional Hospital	29,645	Querin, J G	13,969	Rapifax Of Canada Ltd.	36,622
Prince Rupert Regional Hospital Association	5,123	Quesnel & District Association For The Mentally Handicapped	32,489	Raspberry Lodge (1978) Ltd.	29,383
Prince Rupert School District 52	52,727	Quesnel & District Cerebral Palsy Association	92,437	Ratzliff, C Dr	15,655
Prince Rupert Transition House Society	15,784	Quesnel Auto Parts Ltd.	13,384	Rauch & Sons Logging Ltd, Ed	10,895
Prince Rupert Youth Enrichment Society	157,318	Quesnel Contact Line & Centre	127,246	Rauch, R J	6,455
Princess Auto Ltd.	5,839	Quesnel Excavating	38,138	Raven, R	60,636
Princeton & District Community Services Society	59,244	Quesnel Homemakers Service	57,998	Ravensburg Equipment Sales	10,412
Princeton & District Community Services	18,014	Quesnel Moving & Storage (1973) Ltd	16,253	Rawlins Trucking Ltd.	27,638
		Quesnel Redi-Mix Cement Co Ltd.	72,345	Rawlins, A	15,346
		Quesnel River Log Loading	57,650	Ray-Cam Cooperative Association	119,581
		Quesnel School District 28	1,944,043	Raylin Contracting	19,797
		Quesnel Tillicum Society	28,842	Raymer, L	24,521
				Raymer, R B	16,719
				Raymond, R J Dr	6,151
				Raymer Tenants Association	7,864
				Raymer & Bracht Ltd.	10,103
				Rayovac Canada Inc.	86,250
				Rays Portable Welding	6,453
				Rays Trucking	51,917
				Rayson Trucking	7,318
				Ready Building Maintenance	8,533

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	\$		\$		\$
Ready, V.L.	99,245	Renon Enterprises Ltd.	6,375	Rivard, L.E.	14,426
Reason, M.	7,769	Rendell, B.	28,336	River Industries (Wms Lk) Ltd.	27,133
Reay & Sons, C.D.	15,195	Rennie Logging Ltd.	136,206	River Industries Ltd.	19,401
Receiver General For Canada	57,950,049	Rennie, P.	11,040	Riverside Forest Products Ltd.	28,336
Recochem (BC) Inc.	99,922	Renold Canada Ltd.	14,699	Riverside Nursery	77,515
Recreation Outdoors	9,172	Renshaw Travel Service Ltd.	17,173	Riverside Psychiatric Clinic	9,225
Red All Trucking	22,537	Rentway Canada Ltd.	172,635	Riverview Supplies & Services	1,343,127
Red Carpet Coffee Service	12,059	Reo River Logging Ltd.	139,986	Rivest, P.	138,666
Red Door Rental Aid Society	61,251	Residential Training Centre	549,944	Rivquip	66,835
Red Top Construction Ltd.	111,887	Resource Centre Inc. The	9,316	Road Runner Trailer Mfg Ltd.	15,212
Redden Net Co Ltd.	28,516	Respiratory Care & Equipment	12,915	Roadside Equipment Ltd.	19,804
Redfern Community Living & Training Centre	46,050	Reum Contracting Ltd.	11,618	Roadway Flagging Service	14,884
Redfern St Group Home	9,226	Reuters Ltd.	9,920	Rob-Cor Contracting	32,796
Redhawk Rentals Ltd.	6,189	Revelstoke Builders Supply (1978) Ltd.	6,199	Rob-Ees Trucking & Equipment Ltd.	15,414
Rediscovery Society	12,230	Revelstoke Co-Operative Society	42,556	Robana Holdings Ltd.	15,037
Reed Contracting Ltd.	74,948	Revelstoke Concrete	5,755	Robbins Parking Service Ltd.	16,870
Reed Stenhouse Ltd.	243,858	Revelstoke Equipment & Rentals Ltd.	43,288	Robbins, D.	7,888
Reed Trucking Ltd. Johnny	26,423	Revelstoke Home Improvement Centres Ltd.	34,136	Roberts Excavating, D.	12,230
Reed, G.W.	10,828	Revelstoke Homemakers Society	11,616	Roberts & Associates	6,692
Reed, J.	46,897	Revelstoke Receiving Home Society	87,817	Roberts Ltd. Murray	7,834
Reed, K.	16,260	Revelstoke Sawmill (Radium) Ltd.	36,245	Roberts Trucking, G.	6,818
Reedel, J.F.	7,387	Revelstoke School District 19	154,507	Roberts-Taylor, J.	5,955
Reeds Bayshore Travel	15,435	Revelstoke Tire Service Ltd.	23,816	Roberts, A.	9,889
Reedy Forestry & Mining Services Ltd.	7,084	Reykin Office Equipment Ltd.	9,816	Roberts, A.M.	16,385
Reese, L.	6,400	Reynolds Excavating, R.	99,230	Roberts, D.	11,100
Reeves, J.	5,842	Reynolds Ltd. J.C.	23,244	Roberts, D.G. Dr.	25,066
Reforestation Cheque Account	2,704,234	Reynolds, F.	7,658	Roberts, E.J.	8,425
Regency Caterers Ltd.	19,506	Reynolds, H.A. Dr.	14,892	Roberts, H.A. Dr.	5,536
Regency Medical Supplies	12,543	Rhoades Enterprises Ltd. Don	8,720	Roberts, J.A. Dr.	20,849
Regional District Of Alberni-Clayoquot	352,930	Rhoades, D.H.	98,135	Roberts, M.	12,270
Regional District Of Bulkley-Nechako	315,144	Rhodes, T.A.T.	7,539	Roberts, P.	14,708
Regional District Of Cariboo	1,866,903	Rhone-Poulenc Pharma Inc.	18,296	Roberts, S.	6,093
Regional District Of Central Coast	34,973	Ricci, G.	229,822	Robertson, J.R. Dr.	98,605
Regional District Of Central Fraser Valley	7,416	Rice Sportswear Ltd.	8,919	Robertson & Co.	5,496
Regional District Of Central Kootenay	2,104,958	Rich, J.R.	97,039	Robertson & Peck	5,840
Regional District Of Central Okanagan	1,796,688	Richard, G.	14,511	Robertson Construction Co Ltd. W.E.	59,426
Regional District Of Columbia-Shuswap	1,084,870	Richards Cleaners Ltd.	8,663	Robertson Kolbeins Teevan Gallaher Associates	37,703
Regional District Of Comox-Strathcona	1,664,415	Richards Of Canada Inc. P.	7,454	Robertson Niedermayer & Kent	7,888
Regional District Of Cowichan Valley	2,182,588	Richards Packaging Inc.	20,912	Robertson, C.	5,523
Regional District Of Dewdney-Alouette	267,936	Richardson Design Consultants	55,952	Robertson, E. Dr.	17,566
Regional District Of East Kootenay	1,342,563	Richardson Greenfields Of Canada Ltd.	51,883	Robertson, F.	38,061
Regional District Of Fraser-Chem	1,028,178	Richardson Logging, Nick	28,000	Robertson, J.	54,774
Regional District Of Fraser-Fort George	610,687	Richardson Seed Co Ltd.	11,165	Robertson, J.L.	6,072
Regional District Of Greater Vancouver	329,281	Richardson Trucking Ltd. Burt	579,424	Robertson, J.R. Dr.	23,376
Regional District Of Kitimat-Stikine	673,247	Richardson, A.G.	11,685	Robertson, M.	6,877
Regional District Of Kootenay-Boundary	1,487,074	Richardson, J.	36,496	Robertson, S.	7,135
Regional District Of Mount Waddington	261,877	Richardson, N.	30,586	Robins Canada Inc. A.H.	16,468
Regional District Of Nanaimo	1,511,609	Richmond Association For Childrens Services	6,298	Robins R Joe A Saddlemans E.	14,175
Regional District Of North Okanagan	1,125,497	Richmond Auto Body Ltd.	183,680	Robinson Consulting & Associates Ltd.	26,826
Regional District Of Okanagan-Similkameen	1,237,722	Richmond Family Place Society	15,854	Robinson Electric Co Ltd.	7,627
Regional District Of Peace River-Liard	4,233,522	Richmond Friendship Home Society	14,093	Robinson Holdings Ltd. Dave	7,649
Regional District Of Skeena-Queen Charlotte	243,149	Richmond Funeral Home Ltd.	131,925	Robinson Press	35,397
Regional District Of Squamish-Lillooet	210,366	Richmond General Hospital	9,773	Robinson Sand & Gravel	70,672
Regional District Of Sunshine Coast	183,839	Richmond Holdings Ltd.	5,269	Robinson Trucking, George	13,502
Regional District Of Thompson-Nicola	1,599,031	Richmond Industries Ltd.	6,524	Robinson, C.	54,407
Regional Electronic Patrol Services Ltd.	2,040,896	Richmond Inn	194,849	Robinson, C.E.G. Dr.	13,662
Regs Trucking	9,857	Richmond Juvenile Residential Centre	28,531	Robinson, F.H.	5,443
Rehabilitation & Counselling Services	6,798	Richmond Kinsmen Homemaker Service Society	17,938	Robinson, G.	118,898
Reid Collins & Associates Ltd.	574,376	Richmond Landfill Ltd.	66,348	Robinson, I.	19,030
Reid Collins Nurseries Ltd.	103,701	Richmond Opportunity Workshop	10,845	Robinson, P.	9,840
Reid Crouther & Partners Ltd.	470,654	Richmond Plymouth Chrysler Ltd.	5,500	Robinson, S.J.	7,495
Reid Trucking, D.W.	25,563	Richmond Savings Credit Union	16,263	Robinson, T.	23,000
Reid, B.	17,627	Richmond School District 38	37,771	Robinsons	12,266
Reid, E.	53,379	Richmond Social Credit Association	125,232	Robinsons Sporting Goods	9,257
Reid, F.	12,162	Richmond Society For Special People	7,000	Robo Transport Ltd.	86,817
Reid, G.	16,506	Richmond Youth Service Agency	173,308	Robson Valley & District Homemaker Society	43,714
Reilkoff, C.R. Dr.	15,769	Richport Ford Sales Ltd.	110,485	Robson Valley Construction Ltd.	41,642
Reilkoff, G.	15,844	Rickard, V.E.	101,378	Robson Valley Market Ltd.	5,367
Reimer Custom Drafting Ltd. G.A.	27,906	Rickards Consultants, F.	13,933	Roch Trucking, Wayne	6,351
Reimer Industries Ltd.	39,631	Ricketts-Sewell Electric Ltd.	12,853	Rocket Redi-Mix Ltd.	103,107
Reimer Trucking, M.H.	18,678	Rico Equipment (1983) Ltd.	13,920	Rockwell International	16,211
Reinderhoff, S.R.	175,140	Ridge Meadows Association For Mentally Handicapped Persons. The	9,664	Rockwell International Of Canada Ltd.	10,954
Reiner, H.	6,072	Ridley, C.K. Dr.	67,010	Rocky Mountain Construction Ltd.	58,791
Reinheller, R. & R.	10,767	Riediger, A.	45,982	Rocky Mountain Leasing Ltd.	36,311
Reliable Industrial Supplies Ltd.	100,363	Riekert Contracting, Greig	22,117	Rocky Mountain Supplies Ltd.	8,750
Reliable Trucking	24,158	Riggers Industrial Sales Ltd.	7,137	Rocky Mountain Welding Supplies Ltd.	145,641
Reliance Fish Co Ltd.	50,000	Right-Of-Way Compensation	13,582	Rocket Ltd.	12,566
Reliance Motor & Machine Works Ltd.	15,104	Riker Canada Inc.	35,744,446	Roda Holdings Inc.	11,203
Reliance Repair Service Ltd.	5,634	Riley Park Community Association	7,830	Roddick Ltd. Noel	28,978
Reliance Tractor (1977) Ltd.	6,977	Rim Rock Enterprises	8,829	Rodgerson Trucking	14,430
Reliance Truck & Equipment Ltd.	597,146	Rimstad, B.A.	6,895	Roe Trucking, L.	143,387
Reliance Universal (B.C.) Ltd.	50,110	Ring Contracting Ltd.	23,585	Roedde Ltd. G.A.	11,396
Rem-Gon Business Systems & Equipment Ltd.	33,424	Ringball Bearings Ltd.	82,827	Roadway Contracting Ltd.	91,968
Remco Office Systems Ltd.	134,268	Ringham, P.	5,657	Roga Contracting Ltd.	163,200
Remedios, B.	9,046	Ringwood, P.	24,054	Rogalsky, L.	38,758
Remote Sensing Ltd.	10,201	Ripley, C.F.	17,729	Rogers & Associates Management Consulting Ltd.	14,442
Rempel, H.S. & C.	6,160	Rippel Holdings Ltd. Frank	13,758	Rogers, E.	10,084
Rempel Bros Concrete Ltd.	131,323	Ritchie Logging Co Ltd. D.	32,822	Rogers, J.	5,989
Rempel, A.	13,098	Ritchie Taylor & Co.	6,861	Rogers, J.A.	5,384
Rempel, J.	17,462	Ritchie, D.M.	11,792	Rogers, L.	9,696
Remple, A.	8,199	Rite Way Fencing Co.	7,896	Rogow, A.	9,568
Remold Rock Drilling	32,576	Ritzer, R.N.	7,847	Robas, K. & Whitley, R.	21,847
		Ritzas Grader Services	13,020	Robas, K.	25,500
			7,297	Rojacks Sales Ltd.	18,302

	\$		\$		\$
Roken Inter-City Freight Lines Ltd.	5,183	Rupert, T.	31,813	Sanders, M.	12,772
Roko Service Ltd.	59,377	Rushmore Construction	9,360	Sanderson Services, W.	6,707
Rolax Plastic Laminating Ltd.	33,811	Rushton Excavating Ltd.	32,786	Sanderson, J. G.	5,454
Rollins Machinery Ltd.	826,432	Rusnak, M. L., Dr.	26,283	Sanderson, W. S.	7,381
Rolston Crane & Freight Ltd.	20,400	Russell & Dumoulin	173,413	Sandfire Scientific	7,860
Rolston, D.	7,623	Russell Food Equipment Ltd.	56,713	Sandilands, J. Dr.	5,187
Romanuk, S.	17,076	Russell Transfer Ltd.	28,522	Sandman Inns Ltd.	26,567
Romano, P. E.	13,675	Russell, K. G.	26,929	Sandor Rental Equipment (1981) Ltd.	11,145
Romark Ltd.	22,655	Russells Excavating	76,246	Sandor Canada Ltd.	71,918
Rombs, P. & Guenther, D.	72,771	Russellsteel Ltd.	57,626	Sandpaper Computer Systems Ltd.	5,361
Romy's Contracting	13,675	Rustad Bros & Co. Ltd.	38,680	Sanford Evans Communications Ltd.	25,021
Romo Industries Ltd.	97,830	Rutherford Photo Ltd.	8,070	Sanh, G.	13,854
Rons Contracting	31,650	Rutland Transfer Co Ltd.	33,271	Sanitary Supplies Of B.C.	37,021
Rons Janitorial Service	14,120	Ryan, J.	11,168	Sanson, R.	18,271
Rooney, D.	47,205	Ryan, L.	14,028	Santa Cruz & Associates Management Consultants Ltd.	63,744
Roosters Trucking Ltd.	33,385	Ryan, L. E.	6,396	Saranovich Transport Ltd. A.	39,078
Roots Reforestation Ltd.	557,007	Ryans Mister Tire Sales	8,279	Sardis Explosives Ltd.	208,533
Roper Bros Holdings	50,309	Rybachuk & Sons Trucking Ltd. J.	29,348	Sargent, K.	15,321
Rorick Enterprises	8,750	S & C Construction Services Ltd.	10,310	Sarnowski, P.	76,139
Rorison Construction Ltd.	97,372	S & F Construction	18,967	Sask, W.	6,952
Rorison Enterprises Ltd.	2,274,719	S & P Agencies (1980) Ltd.	12,586	Sasquatch Tree Planters	8,971
Rorison-Wiley Blacktop Ltd.	218,903	S & S Electric Ltd.	6,085	Satnam Fuel Transport Co Ltd.	9,419
Rosaire Roidoux Excavating	27,010	S & S Industries Ltd.	7,929	Sauder Distribution	9,679
Rosemary Residence	15,019	S A B R E West Coast Social & Behavioral Research Enterprises	35,353	Sauder, M.	12,228
Rosenau Trucking Ltd. H.C.	79,353	S A N E Society	273,742	Saunders Home, B & C	53,474
Rosenau Trucking, D.	21,757	S C R Rentals & Contracting	27,566	Saunders Ltd, H.E.	13,637
Rosene Consulting	7,574	S C Tools Ltd.	5,755	Saunders Sales & Service Ltd.	14,119
Roseview Lodge	41,034	S D S Drilling	14,960	Saunders, A. D.	16,948
Rosk Power Saw Service Ltd.	5,706	S F O Bank Account-Finance	56,749	Saunders, B.	75,471
Rosling, D. J.	14,616	S F O Bank Account-Lands Parks & Housing	184,945	Saunders, G.	6,129
Ross & Terrys Equipment Sales & Service	5,539	S F O Bank Account-Municipal Affairs	10,714	Saunders, M. E.	21,204
Ross Conrad Ltd.	27,895	S F O Bank Account-Transportation & Highways	41,556	Sauter, G.	7,368
Ross Ltd, Joe	85,042	S F U Childcare Society Childrens Centre	6,898	Savage, C. J.	21,043
Ross, B. K.	9,931	S G Typing Services	13,950	Savage, F. J.	43,794
Ross, C. T.	8,955	S H M Marine International Inc.	184,557	Savco Stores (Kamloops) Ltd.	5,035
Ross, E.	9,404	S K Electronics Ltd.	21,057	Savco Stores (P. G.) Ltd.	11,004
Ross, L.	15,936	S K Sanitary Specialties Mfg Ltd.	50,807	Savin Canada Inc.	234,675
Ross, R.	16,401	S L S Ventures	49,833	Savoie, C. G., Dr.	6,126
Ross, S.	23,170	S N C Inc.	7,075	Savolite Chemical Co Ltd.	119,816
Roseau, P. Dr.	9,384	S R M Ventures Inc.	104,000	Savona Waterworks District	55,405
Rost Enterprises Ltd.	6,275	S T K Excavating Ltd.	108,145	Savoy Distributors Ltd.	15,750
Roston, I.	17,296	Saan Stores Ltd.	5,819	Sawada Contracting Ltd. J.	27,264
Rotair Industries Ltd.	26,238	Saanich Plumbing & Heating Ltd.	5,190	Sawarun Trucking, B.	7,529
Rotary Business Forms Ltd.	57,734	Saanich School District 63	350,268	Sawatzky, G.	39,166
Rotary Club Of Saanich	60,000	Saanich-The Island Constituency Services	15,750	Sawchuck Pile Driving Ltd.	6,250
Rotary Club Of Salmon Arm	42,601	Saanshion Development Ltd.	15,180	Sayles, F.	11,494
Rotary Pie Service Ltd.	5,414	Sabean Sifter & Co.	16,242	Scali & Durante Furniture Mfg Ltd.	47,483
Rothel Excavating & Trucking Ltd.	130,063	Sabre Industrial Supplies (1977) Ltd.	7,328	Scans Construction Ltd.	138,056
Rothkop Contracting Ltd, R.	20,576	Sabre Transport Ltd.	21,165	Scarff Steel Erector Ltd, Alvin	22,256
Roto Rooter/Rob-Mac Contracting Ltd.	57,536	Sabyan Chevrolet Oldsmobile Ltd.	5,313	Scarsbrick & Associates, R.	5,800
Rotorch Helicopters Ltd.	68,778	Sackmans Trails End Land & Cattle Co Ltd.	10,754	Seapier Manufacturing Co Ltd.	7,059
Rotter, B.	10,590	Saf-Pak Supply Canada Inc.	49,358	Seapre Resources Ltd.	53,557
Rouffosse, D. M.	35,042	Safety Grid Pavements Ltd.	352,093	Scharbert, M. A.	18,258
Rouffosse, H.	14,886	Safety Mart	5,549	Scharmer, B.	7,631
Rougier Inc Desbergers Ltd.	7,398	Safety Supply Canada	369,641	Schenker Warehousing	9,950
Round Lake Treatment Centre	7,671	Safety-Kleen Canada Ltd.	21,970	Schering Canada Inc.	21,262
Rousseau, P. Dr.	12,867	Sager, D.	12,337	Schiarizza, P.	6,200
Roussel Canada Inc.	18,517	Saguaro Canada Ltd.	51,443	Schibbi, W. J.	6,441
Route Of The Haidas Freighways	5,915	Saint Clair Mining Co Ltd.	73,744	Schildrop, P. Dr.	97,894
Routledge, R. J.	8,614	Sali Place, Joe	102,336	Schiffer, H.	71,829
Routley, K. T.	5,215	Sali, J. R.	5,849	Schilling, W. & J.	16,012
Rovaco Steel Ltd.	22,555	Salkeld, S. D.	7,293	Schilling Contracting, G.	11,797
Rowan Excavating Ltd.	22,735	Sallas Forest Ltd Partnership	56,922	Schinz, P.	8,319
Rowan House	106,128	Salle Contracting Ltd, Richard	32,738	Schirmacher Contracting	51,135
Rowan, J.	91,137	Salmo Workers Employment Society	62,859	Schlagintweit, H. Dr.	19,548
Rowe, W. E.	46,548	Salmon Arm & District Association For Mentally Retarded	11,995	Schmidbauer, E.	32,950
Rowswell, M.	7,575	Salmon Arm Motors Ltd.	6,505	Schmidt, E.	7,368
Roy, B. & R.	100,272	Salmon Arm Paving (1977) Ltd.	142,612	Schmidt, N. E.	6,409
Roy, C. Dr.	10,048	Salmon Arm Ready-Mix Ltd.	91,768	Schmidt, W. C.	20,950
Royal Bank Of Canada	548,285	Salmons Transfer Ltd.	23,109	Schmitt, R.	25,517
Royal Cadillac Chevrolet Oldsmobile Ltd.	5,428	Salt Spring Farm	7,368	Schmittys Excavating	20,824
Royal Columbian Hospital	149,985	Salt Spring Island Community Society	131,291	Schneider & Sons Contracting	29,841
Royal Inland Hospital	44,747	Salt Spring Island Fire Department	90,000	Schneider Hydraulics Ltd, D.	7,158
Royal Jubilee Hospital	45,531	Saltspring Island Fire Protection	74,200	Schoeler Ltd, H. F.	54,194
Royal Oak Inn	6,870	Salvador & Son Ltd, Louis	161,493	Scholastic Book Services	17,261
Royal Trust Co.	1,735,633	Salvation Army	31,033	Scholem Home Ltd.	11,352
Royal Trust Corp Of Canada	9,024	Salvation Army House Of Concord	1,022,141	Schols Tractor Service, Randy	10,385
Roys Tire Service Ltd.	6,114	Salvation Army Maywood Home	55,741	Scholz, J. F. Dr.	31,636
Roys Ventures Ltd.	22,695	Samco Food Equipment Industries Ltd.	10,760	Scholz, M.	5,004
Royston Improvement District	10,986	Sammon, M.	10,000	Schonbrun, E.	7,572
Rubenstein, N.	5,165	Sammons, J. R. Dr.	6,400	Schultz Contracting, J. C.	16,159
Rubin, W.	7,336	Samson, S. R.	5,106	Schultz Logging Ltd, John	6,064
Rubner Trucks, Ren.	8,488	Samuels Dining Lounge	5,280	Schultz Pontiac Buick Ltd.	16,839
Rubuz Contracting Ltd.	120,285	Sancella Inc.	117,557	Schultz, C.	51,171
Ruby Food Services Ltd.	153,675	Sanders Ltd, H. E.	514,873	Schultz, W.	7,417
Ruck, C.	24,232	Sanders Poultry Farms Ltd.	11,439	Schulz Trucking, Helmut	9,112
Ruck, M.	5,820	Sanders, L.	19,099	Schulz, E.	8,079
Rudolph Contracting, Mike	37,900			Schumacher, B. & C.	62,626
Rudolph, G.	11,344			Schuman-Harte Co Ltd.	36,498
Rudys Custom Grading	52,035			Schunter Contracting Ltd, R. J.	36,675
Ruff Holdings	300,615			Schwab Enterprises	19,347
Rundies, D.	7,596			Schwartz, R. A.	8,730
Runnals Isaac & Ounuan	45,620			Scientific Marking Materials	6,688
Running Graphics Ltd.	44,900			Scientific Methods Inc.	12,383
Running W Contracting	103,047			Scobie & Associates	16,756
Rupert Cement Products Ltd.	105,358			Scobie, E. B.	78,855
Rupert Reinforcing Ltd.	5,928			Scobie, V. R.	5,045
				Scotfield, S. S.	5,231

SCHEDULE OF PAYMENTS

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Scoones Buldozing Ltd.	153,379	Shawnigan Lake Improvement District.	174,435	Simon Fraser Community Homemakers	
Scoones Construction	13,698	Shaws Sales (Kamloops) Ltd.	6,409	Services Association	146,525
Scotia Leasing Ltd.	30,329	Shaws Sales & Service Ltd.	20,153	Simon Fraser Lodge	7,105
Scott & Sons Co. O.M.	21,005	Shearer, R.	5,103	Simon Fraser Private Hospital	20,552
Scott Paper Ltd.	20,052	Shearwater Ecological Services	15,570	Simon Fraser Society For Mentally	
Scott Poultry Co-Operative Association	175,040	Sheena, A.	14,684	Handicapped People	1,418,869
Scott Trucking, Bob	19,111	Sheinin & Co Ltd.	12,590	Simon Fraser University	81,414
Scott-Marrin Inc.	14,049	Shell Canada Ltd.	10,109,412	Simons Advertising Ltd.	24,151
Scott, G.	11,834	Shell, M.	18,912	Simons International Ltd. H.A.	13,038
Scotts Trucking	7,689	Shellcrest Service (1978).	6,122	Simplex Plastics Ltd.	9,588
Scotts Trucking	5,649	Shenton, M.J.	6,709	Simpson Power Products Ltd.	8,555
Scottys Towing (1975) Ltd.	11,438	Shepard, L.	34,031	Simpson Private Hospital	9,531
Scurry Rainbow Oil Ltd.	20,423,437	Shepert Contracting	13,812	Simpson Trucking, F.	28,763
Scythies Inc.	20,625	Shepherd Bros Equipment Ltd.	124,778	Simpson, D.	6,100
Sea Power & Machine Ltd.	5,202	Shepherd, C.	20,340	Simpson, J.	13,285
Sea West Systems	57,509	Shepherd, M.	13,490	Simpson, R.L.	29,500
Sea-Sons Enterprises Ltd.	35,028	Sheppard, A.	17,500	Sims, R.	33,978
Sea-West Engines Ltd.	34,220	Sheppard, F.S.L.	13,801	Sims, R.M. Dr.	6,565
Seabrook Design Ltd.	24,322	Sheppard, G.	12,570	Simson-Maxwell	122,804
Seakem Oceanography Ltd.	7,000	Sheraton-Landmark	16,529	Sinclair Inc.	19,268
Sealand Sales Ltd.	21,566	Sheraton-Plaza 500	12,255	Sinclair Radio Laboratories Ltd.	235,161
Sealcoat Surfacing Ltd.	223,294	Sheret Ltd, Andrew	19,390	Sindia Logging, B.	348,359
Sear Search & Rescue Equipment Ltd.	25,059	Sherine Industries Ltd.	9,961	Singapore Manufacturers Association,	
Searle Pharmaceuticals	6,395	Sherk, I.R.	7,368	The	10,552
Sears Canada Inc.	67,758	Sherman Agencies Ltd. J.	13,149	Sinkut Mountain Transport	14,722
Sears Division Of Reichhold Ltd.	64,399	Sherwin-Williams Canada Inc.	7,427	Sir John Franklin Community School	30,534
Seashore Guest House	81,368	Sherwin-Williams Canada Inc.	6,842	Sirosky, J.E. & V.A.	6,886
Sebastian, E.	10,507	Sherwood Park Inn	24,662	Sisters Of The Child Jesus	7,247
Sechelt Auto & Marine Service	10,739	Sherwood, V.	8,141	Sitka Silviculture Ltd.	17,998
Sechelt Fire Protection District	139,500	Shewchuk, I.	6,072	Siu, D.W.	48,783
Seckel, A.P.	13,663	Shields, A.E.	5,868	Siva Truck Rentals	42,603
Second Step Society For Physically		Shields, F.	7,928	Siwicky Contracting Co Ltd.	76,548
Handicapped Adults	53,525	Shiloah	146,666	Six Mile Lake Logging Ltd.	46,289
Sector Machine Works Ltd.	12,207	Shimmin, S.	8,015	Skeena Cement Products Ltd.	22,068
Security Credit Systems Ltd.	60,490	Ships Point Guest Lodge	126,713	Skeena Crane & Rigging Ltd.	6,807
Sedall Construction Ltd.	9,447	Shirley, S. & J.	63,223	Skeena Diesel Ltd.	22,740
See Coast Mfg Co Ltd.	5,306	Shkuratoff, L.	26,197	Skeena Forestry Consultants	21,560
Sefton Construction Ltd.	525,677	Shojania, N.G. Dr.	6,800	Skeena Rent-A-Car	89,625
Sehmer, J. Dr.	37,946	Sholinder & Mackay Sand & Gravel Ltd.	99,821	Skeena Residence 1	8,255
Seiback, J.	16,917	Shoson Excavating Ltd.	19,278	Skeena Residence 2	5,261
Self Help Skills Program	7,944	Shoston Iron Works Ltd.	35,203	Skeena Rock Mechanics Co.	8,251
Selkirk Chrysler Ltd.	5,315	Shoppers Drug Mart	5,979	Skeena Salvage Ltd.	364,215
Selkirk College	74,127	Shoppers Wholesale Food Co.	15,767	Skeena Terrace Tenants Association	15,372
Selkirk College Forestry	5,865	Shore Enterprises Ltd.	10,425	Skeena-Queen Charlotte Regional Hos-	
Selkirk Crane Service Ltd.	14,900	Shore-Horst, R. Dr.	66,271	pital District	43,541
Selkirk Paint & Body Ltd.	12,576	Shoreline Transport Ltd.	28,937	Skeeter Inn, The	9,534
Selkirk Spring Enterprises	12,746	Short, J.R.C.	6,359	Sketchley, R.T.	31,605
Sellers Construction Ltd.	11,802	Shorthorn Catering Ltd.	71,304	Ski Marketing Advisory Council	31,000
Semeniuk, D. & J.	55,037	Shortreed Trucking, Glenn	26,456	Skibinski, S.	11,877
Seminchuk & Sons Trucking Ltd.	77,136	Shorttreid & Associates, J.D.	13,849	Skidgate Inlet Construction Ltd.	15,143
Senco Construction Ltd.	7,103	Shortt, R.N.	8,062	Skilken Tree Topping, Joe	89,100
Seneviratne, G.	1,130,547	Shorty's Tractor Service	5,162	Skinner, M.	5,000
Senior Citizens Outreach	8,034	Shrum Liddle & Heberton	17,429	Skoe, E.	38,138
Sergeant, A.	34,288	Shultz, C.	9,731	Skoglund Logging Ltd.	56,067
Serials Management Systems Canada	17,268	Shumaken Ranch Inc., C.	7,041	Skofrood, R.W.	7,740
Ltd.	97,866	Shuswap Flight Centre Ltd.	8,452	Skubiak, M.	5,282
Serrano, C. Dr.	20,951	Shuswap Homemakers Service	5,286	Sky Blue Trucking Ltd.	5,106
Servello Trucking Ltd. S.	23,337	Shuswap Inland Contractors Ltd.	11,958	Skylark Spacing	46,816
Service Electric Ltd.	11,271	Shuswap Planters	5,771	Skyline Sports	1,674
Service Trucking, J.M.	19,843	Shuswap River Fire Protection District.	13,500	Slade & Stewart Ltd.	590,053
Seven Seas Travel Ltd.	81,588	Shuswap School District 89	4,081,043	Sladey Timber Ltd.	5,000
Seven Views Ranch Ltd.	21,147	Shuswap Youth Centre Association	125,942	Slater Trucking, D.	17,918
Seasmith Trucking, Dan	55,721	Shuttleworth, G.W.	12,900	Sligh, A.D. Dr.	67,179
Sexton, J.K.	11,154	Sia, C.	50,463	Slemon, S.	8,064
Sexton, R.D.	33,911	Sicamous Waterworks District.	83,445	Slip Tube Greenhouses Inc.	17,014
Seymour Air Ltd.	46,592	Siddall & Cashman	14,800	Slocan Forest Products Ltd.	8,382
Seymour Books Ltd.	12,934	Sidney Freight Ltd.	12,700	Slope Indicator Co.	24,522
Seymour Travel & Tours Ltd.	22,637	Sids Backhoe & Truck Service	5,172	Slorach, G.W.	10,734
Sha-Nor Enterprises Ltd.	37,600	Sids Construction Ltd.	37,654	Slsur, V.	14,734
Shadbolt Enterprises Ltd. W.	11,250	Siegal, M.G.	47,742	Small Hydro-Electrics Canada Ltd.	7,750
Shadlock, S. & Helwig, P.	76,827	Siemens Electric Ltd.	8,342	Small Talk Society For Developmental	
Shades Tankers (1976) Ltd.	76,067	Sierra-Misco Inc.	5,125	Language Disorders In Preschool Age	
Shaffer & Associates Ltd. M.	42,237	Sierra, D.	9,560	Children	6,750
Shaflik Engineering Ltd. R.P.	18,346	Sievwright, H.	9,087	Smee, G.	5,880
Shallow Enterprises Ltd. Peter	31,750	Sigale Bros (Auto) Ltd.	5,770	Smekal, D.F. Dr.	19,176
Shamrock Drilling	5,393	Sigma Data Systems Ltd.	10,635	Smeltzer, H.L.	13,278
Shanahans Ltd.	36,653	Sigmond, S.C.	11,540	Smirfitt Engineering Ltd.	14,156
Shane Tire Ltd.	9,042	Signalta Resources Ltd.	51,548	Smit & Sons Diamond Products Ltd. J.K.	40,399
Shannon Trucking, J.A.	7,967	Sigurdson, W.F. Dr.	46,046	Smith & Cockwill Hauling	27,610
Shanti Enterprises Ltd.	76,482	Sihlis, J.A.	48,933	Smith, W. & E.	47,453
Shantz, D.L.	16,992	Sikanni Building Supplies Ltd.	5,025	Smith & Jones Automotive Ltd.	8,301
Sharkey, B.	5,995	Sikanni Oilfield Construction Ltd.	147,002	Smith & Nephew Inc.	66,719
Sharp & Son Ltd. Harry	53,527	Silk Questo Creative Design & Writing	12,022	Smith Bros Foundry & Machine Works	
Sharp Wings Ltd.	53,442	Siltech Reforestation Ltd.	44,659	Ltd.	20,679
Sharpe & Associates, W.S.	24,895	Silva Services Ltd.	111,470	Smith Chevrolet Oldsmobile	17,440
Sharpe & Ekman	71,896	Silvatech Forest Systems Ltd.	36,423	Smith Construction, Walter	34,650
Sharps Audio-Visual Ltd.	8,053	Silveira Construction, J.	30,293	Smith Consulting Ltd. M.L.A.	5,240
Shaughnessy Hospital	10,385	Silver Tip Development Ltd.	11,753	Smith Contracting Ltd. R.	14,045
Shaw Laboratories B.C. Ltd.	9,042	Silver, R.L.	7,531	Smith Contracting, J.E.	6,752
Shaw Logging Co Ltd, Ted	50,354	Silvertip Tire Service Ltd.	31,781	Smith Hutchison & Gow	7,733
Shaw Ltd, J.H.	17,014	Silverton Transport Ltd.	17,738	Smith Kline & French Canada Ltd.	44,775
Shaw Ltd, P.J.	97,469	Sim, M. Dr.	92,192	Smith Logging, Roy	19,966
Shaw, B.	5,599	Simard Trucking Ltd.	11,254	Smith Ltd. Syd.	34,257
Shaw, D.	27,296	Similkameen Agencies Ltd.	5,444	Smith Paper Ltd.	55,164
Shaw, J.	11,888	Simm Enterprises Ltd.	14,690	Smith Sanitation Supply Ltd. C.	25,718
Shaw, L.	27,146	Simmonds & Sons Ltd. A.C.	541,423	Smith Trucking, C.A.	93,349
Shawara, B.	19,372	Simmonds Precision Canada Ltd.	16,664	Smith Trucking, Dave	38,028
Shawnigan Gravel Supplies	30,221	Simmons Ltd.	17,962	Smith Trucking, K.	53,655
		Simmons, E.	5,907	Smith Trucking, L.D.	27,315

Smith Trucking, Ray	5,374	Southam Farwest Printing Ltd	33,180	Standards Council Of Canada	13,762
Smith Trucking, Trevor	6,016	Southbank Construction	16,528	Stanfields Ltd	80,505
Smith U-Drive (Kamloops) Ltd, Syd	107,035	Southern Frontier Airlines	26,642	Stanga, F	25,565
Smith-Barregar Ltd	28,983	Southern Glass Ltd	9,534	Stanga, J	33,742
Smith-Root Inc	8,976	Southern Interior Truck Electric	6,101	Stangoe, W I	6,009
Smith, B	62,775	Southern Okanagan School District 14	1,644,659	Stanley Drug Products Ltd	21,916
Smith, C	7,986	Southern Okanagan Silviculture Co-Op	8,979	Stans Logging & Excavating	89,571
Smith, C S	7,000	Southern Purcell Enterprises Ltd	5,964	Stans Transmission Centre Ltd	9,676
Smith, D	9,651	Southgate Rentals & Equipment Ltd	11,015	Stanyer Holding Ltd, Wes	8,892
Smith, D P, Dr	30,360	Southwest Contracting Ltd	17,985	Staples, S	7,368
Smith, F H	9,649	Southwest Drug	57,713	Stapley Co, T C	8,920
Smith, G	17,925	Southwest Holdings Ltd, D	107,968	Star Equipment Co Ltd	303,043
Smith, G D, Dr	19,564	Soward, S	11,431	Star Industries Ltd	13,338
Smith, H	20,231	Soyko, G	11,226	Star Transfer Ltd	19,664
Smith, J	37,471	Spad Lake Enterprises	8,107	Star Uniforms Inc	16,180
Smith, J E	37,700	Spalton & Co, Dick	26,444	Star Wholesale Distributors Ltd	10,900
Smith, L	5,177	Spangler Transport, Vern	9,844	Stark, G	5,703
Smith, M	18,290	Spar-Fab Welding Ltd	45,302	Stark, M	5,000
Smith, M	11,232	Sparks Motors (1980) Ltd	12,274	Starkley, R W	14,981
Smith, M T	5,847	Sparks Sporting Goods (1977) Ltd	15,368	Starks, J	18,120
Smith, O M	100,000	Sparwood & Elkford Homemakers Service Association	77,601	Staron Flight (1972) Ltd	9,140
Smith, W	6,742	Spatsizi Association For Biological Research	39,058	Stausk Testing & Inspection Ltd	15,912
Smithers Bus Service Inc	8,324	Spearman, P	16,185	State Line Construction	12,173
Smithers Community Services Association	536,944	Specht, G	7,222	Station Travel	7,583
Smithers Parts Ltd	16,710	Special Health Systems	19,300	Stavroff, T & D	19,375
Smithers Receiving Home Society	83,504	Special Libraries Cataloguing Inc	15,476	Stead, D	53,210
Smithers School District 54	463,063	Special Services Society	26,690	Stebanuk, A	21,701
Smithers Super Service Ltd	14,467	Spectralite 70 Ltd	6,647	Steedman, J A, Dr	61,939
Smithers Tilden & Leasing	34,880	Spee-Dee Printers Ltd	6,378	Steel Bros Canada Ltd	52,396
Smithers Transport Ltd	14,486	Speedy Muffler King	5,023	Steelguard Fence Ltd	98,225
Smithrite Disposal Ltd	5,939	Speers, P & McKinney, N	54,793	Stevens Ltd, Thomas A	13,566
Smittys Trailer Hauling	16,656	Speers Construction Co Ltd	201,750	Stevens Trucking, R F	28,521
Smythe, B & L	23,474	Spence, V	13,140	Sian & Co	7,955
Snap-On Tools Of Canada Ltd	11,972	Spencer Trucking, Ben C	10,310	Steinberg & Co	19,699
Snappy Service Cartage Ltd	8,994	Spencer-Lemaire Industries Ltd	43,161	Steinberg, J	12,980
Snaychuk, M	41,839	Spencer, B A	13,650	Steiner, D	9,629
Snell Enterprises Ltd, A R	7,560	Spencers Bridge Waterworks District	6,075	Steinke, F	5,281
Snell, A R	12,000	Spendlow, D	10,290	Stellaquo Band	34,659
Sno Birds Life Society	5,478	Sperry Flight Systems	10,859	Stemie Excavating	95,659
Sno-Bio Ventures Ltd	15,023	Sperry Marine Systems	8,802	Stemerson, E	12,682
Snoopy Transport Ltd	7,579	Sperry Vickers	12,014	Stemerson, S	22,607
Snow White Cleaning Centre	23,223	Spettifore Trucking Ltd, D	10,012	Stenographic Services	23,124
Snyder, L	10,000	Spettifore Trucking Ltd, M	8,698	Stephens Trucking, G	17,818
Society For Exploring Television With Children	17,655	Spider Staging Ltd	13,578	Stephens, D L	45,832
Software Research Corp	22,282	Spier, R W	16,054	Stephens, G K	7,396
Softwood Reforestation	7,217	Spilbury Communications Ltd	11,135	Stephenson Smith Corp	10,139
Solicon Laboratories Ltd	46,984	Spiller, G W, Dr	7,434	Stephenson, G H, Dr	44,379
Sokol, D	35,012	Spina, M	13,081	Sterling Crane	36,912
Sokoluk, J	5,860	Spirite Yarns & Dyers Ltd	12,859	Sterling Wood Group Inc	32,182
Solar Applications & Research Ltd	21,896	Spir-L-Ok Industries Canada Ltd	919,865	Stevens Excavating, Fred	15,335
Solberg, C B	24,276	Spiral Contracting Ltd	10,389	Stevens Ltd, W L	5,562
Soles Associates, M M	197,135	Spivey, H	22,171	Stevens, M	6,012
Sold Rock Steel Fabricating Co Ltd	19,098	Spokesman Wheels Ltd	12,773	Stevenson & Associates Ltd, W G	48,945
Solinst Canada Ltd	6,179	Spokkie, R	40,260	Stevenson, S K	11,700
Solows, T	5,658	Sport B C	5,008	Stewart & Associates	8,603
Somera Trucking	5,123	Sportsman Four Wheel Drive Centre Ltd	10,648	Stewart, C & Tinline, B	7,021
Somers, D	135,825	Spotless Wiping Rag Co	8,137	Stewart Backhoe Ltd	14,268
Somers, G L F	13,100	Spragg, B	25,228	Stewart Construction Ltd, Grant	8,033
Somersby Woodworkers Ltd	12,141	Spreuw, J	6,460	Stewart Contracting, O T	46,204
Somerset Excavating 1981 Ltd	6,486	Spring Holdings Ltd	18,398	Stewart General Hospital	5,614
Somerville, P	26,652	Spring Lake Youth Ranch, The	87,478	Stewart Truck Parts Ltd	6,674
Sommerville, L	26,002	Springfield Enterprises Ltd	5,722	Stewart Ventures Ltd, G L	40,719
Sonntag, D	168,004	Sproule Horn Allen & Mullen	15,514	Stewart Ward & Schlosser	7,036
Sonnys Excavating Ltd	62,184	Spruce Capital Feeds	15,384	Stewart, J W	21,288
Sonnys Excavating Ltd & Garry Nelson Trucking	6,482	Spruce Water Contracting	21,821	Stewart, J W	6,766
Sono Nis Press	36,462	Squashish Brake & Tune	6,625	Stewart, L	17,064
Sonoda, M, Dr	258,957	Squashish Community Services Society	42,714	Stewart, R	5,844
Sony Of Canada Ltd	10,770	Squashish Funeral Chapel Ltd	6,931	Stewart, W	5,500
Soo Logging Co Ltd	7,477	Squashish Indian Band	545,520	Stoddard, E F	7,633
Sooke Backhoe Service	78,046	Squashish Lillooet Regional Hospital District	14,710	Stuell, J A	7,834
Sooke Fire Protection District	5,700,010	Squashish Mills Ltd	5,803	Stikine Construction Ltd	785,152
Sooke School District 62	11,782	Squibb Canada Inc	134,850	Stikine School District 87	351,534
Soon, F	15,000	St Arnaud, A	6,070	Still, G	8,313
Sorensen, H J & S O	6,208	St Arnaud, K	9,639	Still, R L, Dr	12,862
Sorensen, E & Macdonald, W S	23,501	St Barnabas Daycare Society	30,660	Stillling & Moss	5,741
Sotherby Parke Bennett	7,368	St Chads Home For Boys	37,018	Stirling, C & D	21,600
Sotiris, A M	12,823	St George Moving & Storage Ltd	5,286	Stobbe, H P	8,101
Soucie Construction Ltd	26,683	St James Home Help Service	25,954	Stobbe, L	6,140
Soucie, S	28,750	St James Social Service Society	129,741	Stokers Security Storage Warehouse Ltd	10,335
South Arm United Church	73,029	St John Ambulance	47,045	Stoffes, C	39,766
South Cariboo Homemakers Service Association	5,565	St Josephs General Hospital	6,758	Stohl Drilling & Blasting Ltd, Glen	177,987
South Cariboo Insurance Agency Ltd	663,316	St Josephs School Board	5,340	Stokes Trucking Ltd, D & S	7,263
South Okanagan Childrens Service Society	683,776	St Laurent, A J	6,800	Stokes, S	29,681
South Okanagan Homemakers Society	51,720	St Leonards Society	5,000	Storax Materials Handling Inc	5,996
South Peace Cerebral Palsy Society	38,621	St Michaels Church Daycare Centre	19,482	Storex Records Centre	10,461
South Peace Community Resources Society	223,740	St Pierre, P	47,117	Storey Leathers Ltd	136,301
South Peace Society For The Development Of The Handicapped	13,280	Stables Bryon & Associates	13,886	Stork Pumps	45,829
South Peace Youth Resources Society	85,917	Stables, A	15,882	Story, C M	5,907
South Quadra Fire Protection District	41,955	Stacey, R	14,579	Stowell Trucking, Doug	41,647
South Vancouver Neighbourhood House	309,535	Stack, C	8,138	Strachan, D	5,470
		Stack, T H	22,259	Strachan, D	15,667
		Stafford Foods Ltd	77,647	Stratford, L	10,021
		Stampeder Moving & Storage Ltd	11,727	Strath, M	18,217
		Standard Aero International	41,782	Streper Contracting Ltd, B	23,471
		Standard Auto Glass	25,760	Street, S & F	29,703
		Standard Tube Canada Ltd	5,963	Street, S G	17,330
				Striegler Trucking Ltd, Ross	15,404
				Strike Vote Observer	11,656

SCHEDULE OF PAYMENTS

F 235

	\$		\$		\$
Stringer Ltd. D.....	5,437	Superior City Services.....	22,798	T L C Health Services Inc.....	32,774
Stringer, D W, Dr.....	57,339	Superior Cleaning Service.....	8,700	T N T Contractors Ltd.....	46,006
Stringer, E.....	9,527	Superior Electric (Secheit) Ltd.....	7,965	T N T Trucking.....	15,109
Strom Bros Contracting Ltd.....	17,958	Superior Iron Works Ltd.....	13,724	T P Systems Ltd.....	6,299
Stromberg-Stein, S S.....	13,325	Superior Propane Ltd.....	6,482	T R Crashing Ltd.....	117,657
Strong Rehabilitation Centre, G F.....	10,115	Superior Repro.....	21,839	T V Ontario.....	25,040
Suomi, G.....	5,152	Superior Safety Supplies Ltd.....	65,343	Tab Products Of Canada Ltd.....	76,661
Suomikow & Sons Contracting Ltd.....	30,458	Superior Stamp & Stencil Co Ltd.....	8,790	Tabor Lake Logging Ltd.....	179,781
Stuart Lake & District Association For The Mentally Handicapped.....	10,282	Superior Welding Supplies.....	10,904	Tahsis Co Ltd.....	181,957
Stuart Lake & District Association For The Mentally Handicapped & Nec- hako Association For The Handicap- ped.....	22,482	Supernault, D.....	7,277	Tai Resources Ltd.....	69,922
Stuart-Nechako Community Services ..	33,000	Supply & Services For Transportation ..	23,250	Taiga Management Ltd.....	14,306
Stuart, H.....	8,574	Supreme Holdings Ltd.....	10,578	Taiga Wood Products Ltd.....	12,486
Stuarts Equipment Sales & Service (1981).....	5,460	Sure Crop Feeds Ltd.....	59,220	Tait Excavating, Allan.....	6,125
Stuber Lake Contracting.....	93,448	Sure Haul Transportation Ltd.....	56,651	Tait, B.....	14,189
Stunzi Trucking, F.....	5,205	Surfwood Supply (1964) Ltd.....	45,943	Takahashi Motors Ltd, K.....	18,287
Sturgeon, A & O.....	28,851	Surgenor Sand & Gravel.....	56,477	Tahhar Trucking Ltd.....	76,826
Sturko, D.....	25,400	Surrey & White Rock Community Homemakers Services Association.....	324,209	Takla Logging Co Ltd.....	11,999
Sturm Environmental Services.....	27,883	Surrey Association For Early Childhood Education.....	371,851	Takoski, S.....	22,963
Sturm, G.....	13,396	Surrey Association For The Mentally Retarded.....	496,217	Takush Enterprises Ltd.....	8,470
Stylecraft Mfg.....	33,887	Surrey Classics Mfg Ltd.....	17,586	Tal Van Machine Shop Ltd.....	12,452
Styran Contracting Ltd, G E.....	13,344	Surrey Co-Operative Association.....	91,850	Talbot & Associates Engineering Ltd.....	9,847
Suburban Motors Ltd.....	105,860	Surrey Co-Ordinating Centre.....	309,501	Talisman Land Resource Consultants.....	171,129
Suburban Tractor Service Ltd.....	8,507	Surrey Community Resource Society.....	109,406	Talking Tree Forestry Contracting.....	70,033
Sudol Contracting Ltd.....	113,978	Surrey Community Resources Centre.....	520,316	Tall Totem Transport Ltd.....	31,142
Suggett, M J.....	21,315	Surrey Credit Union.....	39,573	Tally-Ho Town & Country Inn.....	5,493
Suh, H S, Dr.....	12,730	Surrey Dyking District.....	199,417	Talstra & Co.....	23,196
Suhan Contractors Ltd.....	52,645	Surrey Fluid Power Ltd.....	19,468	Talus Construction Ltd.....	192,497
Sukunka Glass.....	5,724	Surrey Honda Motorcycle.....	39,269	Tamarack Pontiac Buick Ltd.....	10,293
Sules & Associates Ltd, P M.....	56,323	Surrey Iron Works Ltd.....	47,350	Tamminga, F.....	10,379
Sullivan, L & G.....	27,198	Surrey Memorial Hospital.....	17,307	Tamplin, R E I Dr.....	7,718
Sullivan Gradall Ltd, H.....	165,657	Surrey Rent-All Centre, The.....	29,733	Tanga Holdings Ltd.....	13,972
Sullivan Pontiac Buick Ltd.....	18,927	Surrey School District 36.....	588,149	Tangata Trucking Ltd, A.....	9,048
Sulphur Development Institute Of Can- ada.....	70,646	Sussex Consultants Ltd.....	9,847	Target Contracting.....	5,631
Sumac Contracting.....	25,639	Sutcliffe, A R.....	6,265	Target Products Ltd.....	74,500
Summerland Community Homemaker Society.....	45,048	Suter, J.....	35,293	Target Transport Services Ltd.....	49,686
Summerland School District 77.....	77,547	Sutherland, B & G.....	27,288	Tarr Logging Ltd.....	10,111
Summers Creek Ranch Ltd.....	10,596	Sutherland Trucking, A.....	56,443	Tarr, T.....	6,207
Summit Contracting Ltd.....	24,539	Sutherland, B.....	83,434	Tarrant, L J.....	20,369
Summit Moving & Storage Ltd.....	13,005	Sutherland, W.....	16,107	Tasco Communications Inc.....	9,558
Summit Reforestation Ltd.....	79,365	Sutton Excavating Ltd.....	53,640	Tasco Supplies Ltd.....	29,283
Summit Repair & Equipment.....	55,554	Sutton Trucking.....	29,797	Tasler, R.....	69,648
Summit Wood Preservers.....	136,262	Suzara, A.....	33,671	Tatar, E.....	9,432
Summoning And Paying Witnesses.....	558,501	Svensen Logging.....	15,925	Talia Lake Grading.....	139,084
Sun Auto Parts Ltd.....	8,126	Swain & Co.....	12,191	Talrow Trucking.....	5,726
Sun Seed Youth & Family Services Inc.....	22,230	Swan Backhoe Service.....	49,665	Tawa Enterprises Ltd.....	325,405
Sundance Oil Canada Ltd.....	30,253	Swan Lake Contracting Ltd.....	74,767	Tayco Paving Co Ltd.....	1,224,032
Sundance Reforestation.....	95,210	Swan Wooster Engineering Co Ltd.....	556,012	Taylor & Sons Ltd, Ted.....	5,188
Sundber, S.....	8,181	Swanberg Bros Trucking Ltd.....	25,490	Taylor Automotive Supplies Ltd.....	13,936
Sundial Travel Shop Ltd.....	49,113	Swanie & Son Trucking.....	71,370	Taylor Bardal & Dorchester.....	17,738
Sundry Remuneration (Non- Employees):.....		Swansburg Enterprises.....	9,664	Taylor Excavating Ltd, D.....	13,072
Legislation.....	11,582	Swanson Ltd, L & H.....	66,496	Taylor Gravel Supplies.....	90,920
Ministry Of Agriculture And Food.....	43,473	Swanson, M.....	16,724	Taylor Motors Ltd, Ken.....	25,493
Ministry Of Attorney General.....	14,838	Swansons Redi-Mix Ltd.....	7,445	Taylor Pearson & Carson (B C).....	18,923
Ministry Of Consumer And Corporate Affairs.....	35,860	SWAT Police Equipment.....	6,446	Taylor Therapist Group Ltd.....	29,008
Ministry Of Education.....	390,683	Swede Construction Ltd.....	57,015	Taylor-Wilton Nelson Ltd.....	51,591
Ministry Of Energy, Mines & Pe- troleum Resources.....	323,189	Sweeney Enterprises Inc.....	5,815	Taylor, B C.....	9,042
Ministry Of Environment.....	15,181	Sweeten, G F.....	10,466	Taylor, C.....	55,493
Ministry Of Finance.....	164,112	Sweetland Ventures Ltd.....	9,716	Taylor, D.....	6,146
Ministry Of Forests.....	1,686,223	Swenson, C.....	6,177	Taylor, G.....	7,895
Ministry Of Health.....	84,487	Swift Creek Holdings Ltd.....	10,682	Taylor, G.....	33,099
Ministry Of Provincial Secretary & Government Services.....	1,026,614	Swift Dispatch Service Ltd.....	5,250	Taylor, J.....	22,153
Sunlife Assurance Co Of Canada.....	11,000	Swiftsure Towing Co Ltd.....	7,412	Taylor, J A, Dr.....	11,378
Sunrise Excavating Ltd.....	5,979	Swindells, R & M.....	51,912	Taylor, J D.....	34,968
Sunrise Pipe & Supply.....	7,125	Swinton & Co.....	33,958	Taylor, N C.....	5,770
Sunrise Rentals Inc.....	12,030	Swinton & Co In Trust.....	42,000	Taylor, R.....	16,500
Sunseed Youth & Family Service Asso- ciation.....	56,657	Switzer & Co, J C.....	7,053	Taylor, R B.....	22,470
Sunset Equipment & Rentals.....	6,236	Sylvia Pest Management Ltd.....	321,119	Taylor's Automotive Repairs.....	6,271
Sunshine Coast Community Resource Society.....	14,566	Sylvan Vale Nursery Ltd.....	25,412	Team Tire Distributors.....	7,671
Sunshine Coast Community Services Society.....	117,055	Synmax Corp.....	184,121	Team Tube Ltd.....	6,218
Sunshine Coast Insurance Agencies Ltd.....	5,727	Symington, R A.....	12,551	Technic Central Systems Inc.....	111,436
Sunshine Coast Regional Hospital Dis- trict.....	236,460	Symons Tire Service Ltd.....	15,778	Technical Marketing Associates Ltd.....	9,738
Sunshine Coast School District 46.....	4,350,231	Syntax Diagnostics.....	54,290	Technicon Canada Inc.....	207,190
Sunshine Garbage Service Ltd.....	10,170	Syntax Inc.....	13,680	Technilogic Systems Inc.....	5,879
Sunshine Logging Ltd.....	35,321	Syrett, M.....	7,368	Tecna Products.....	33,033
Sunshine Motors Ltd.....	8,653	Systems Business Forms Ltd.....	20,218	Tecon Products Ltd.....	9,612
Sunshine Valley Improvement District.....	5,300	Syva Diagnostics Ltd.....	26,427	Tecson, M P.....	41,759
Sunshine Valley Little Peoples Place ..	9,539	Szaz, K.....	10,176	Teds Blasting & Contracting Ltd.....	71,623
Super Crane & Rigging.....	10,151	T & C Brake Supply Ltd.....	9,278	Tee Jay Trucking Ltd.....	57,019
Super Sport Mfg Ltd.....	5,502	T & H Sawmills Ltd.....	9,038	Tek Hughes Products Ltd.....	17,507
Super Sweepers.....	7,805	T & M Rentals Ltd.....	7,839	Tektronix Canada Ltd.....	32,446
Super Valu Stores Ltd.....	88,126	T & M Trucking.....	7,498	Tel Air.....	30,008
Superior Business Machines (B C) Ltd.....	15,772	T & R Contracting Ltd.....	54,891	Telephone Answering Service (Victoria) Ltd.....	6,125
		T & R Motors Ltd.....	7,561	Telesensory Systems Inc.....	25,853
		T & R Services Ltd.....	298,208	Telesound Film Recordings Ltd.....	6,266
		T & S Communications.....	6,124	Telfer Wade Collins & Fyfe Insurance Ltd.....	15,011
		T & T Auto Parts Ltd.....	8,084	Telikwa Cartage Ltd.....	19,601
		T & T Welding (1978) Ltd.....	6,456	Telikwa Enterprises Ltd.....	54,280
		T C Enterprise.....	8,736	Telionics Canada.....	18,506
		T D Logging Inc.....	5,779	Telionics Inc.....	19,364
		T E K Enterprises.....	6,780	Ten-4 Contracting Ltd.....	8,334
		T H Autobody One Ltd.....	14,483	Tenajon Centre Investments Ltd.....	34,328
				Tench, E.....	12,153
				Tensar Corp, The.....	28,651
				Tensor Engineering.....	31,138

	S		S		S
Ter Contracting Co Ltd	10,645	Thorne Stevenson & Kellogg	25,552	Trail & District Child Care Society	152,980
Terbasket, D.	10,545	Thorne, G.	29,805	Trail & District Homemakers Service Association	13,248
Tercon Contractors Ltd	2,200,000	Thornhill Grocery	31,091	Trail Cartage & Storage Ltd	14,337
Terminsen, P. E. Dr	6,220	Thornhill Volunteer Fire Department	24,580	Trail Regional Hospital	7,806
Terminal City Iron Works Ltd	5,382	Thorp, G.	5,500	Trail School District 11	733,608
Terminal Sheet Metal	23,176	Thorsteinson Mitchell & Co In Trust	6,579	Trans Canada Glass Ltd	53,246
Terr-Air Rotary Ltd	32,901	Threatful Contract Hauling, D A	21,000	Trans North Air	31,313
Terra Trac Enterprise Ltd	83,165	Three Crowns-Tre Kronor Catering Ltd	37,056	Trans-Cold Refrigeration Ltd	8,658
Terrace & District Christian Council For Human Resources	23,064	Three Vets Ltd	7,354	Trans-Western Electric Ltd	299,414
Terrace & District Community Services Society	216,707	Threlkeld, E P.	9,228	Trans-X Transport Ltd	64,942
Terrace Air Ltd	31,517	Thurber Consultants Ltd	642,929	Transamerica Occidental Life	30,629
Terrace Association For The Mentally Retarded	141,574	Thurmeier, J.	8,580	Transmission Parts Warehouse	6,765
Terrace Builders Centre Ltd	5,330	Thyssen Canada Ltd	2,063,566	Transport International Pool Of Canada Ltd	30,905
Terrace Cerebral Palsy Association	61,095	Tiani, R & D	8,641	Transwest Helicopters (1965) Ltd	40,362
Terrace Co-Operative Association	52,893	Tidy, D. Dr	73,843	Trautmans Trucking	41,098
Terrace Community Services	78,745	Tidy Welders Ltd	5,633	Travelodge Ltd	5,591
Terrace Excavating (1974) Ltd	70,906	Tigre Tierra Inc	20,925	Travelworld	23,414
Terrace Homemakers Service	19,472	Tilbury Regional Hospital Laundry	133,984	Travenol Canada Inc	1,657,466
Terrace Motors Ltd	45,206	Tilden Rent-A-Car System Ltd	30,685	Traylor, S.	9,236
Terrace Paving Ltd	94,660	Tillotson, L.	5,936	Treck Photographic Of Canada Ltd	46,879
Terrace Radiator & Battery Service Ltd	7,883	Timber Bay Contracting Ltd	8,763	Tredger, W.	24,281
Terrace School District 88	688,732	Timber Trails Equipment & Rentals Ltd	7,509	Tree Island Steel Co Ltd	219,657
Terrace Shell & Car Wash	8,348	Timberlake, A.	6,315	Teen Glove Co Ltd	35,321
Terrace Sight & Sound	9,803	Timberland Livestock Transport	11,117	Tehearn, F W Dr	13,664
Terrace Steel Works Ltd	6,788	Timberland Supply Co Ltd	52,551	Tennayne, C E	33,843
Terrace Totem Ford Sales Ltd	82,623	Timberline Computing Services	7,121	Tennayne, L.	10,623
Terrace Travel Ltd	11,805	Timberline Inventory Service	8,598	Tremblay, C & E	60,170
Terrace Wade Contracting	33,389	Timberline Pontiac Buick GMC Ltd	10,018	Tremblay & Son Contract Loading, D R	25,230
Terrace-Kitimat Daily Herald	5,965	Timbrell, E	22,746	Tremblay, F J	7,000
Terrace, D.	7,051	Timbricon Services Ltd	10,819	Trench Contracting Ltd	191,582
Terrasol Revegetation Erosion Control Ltd	39,031	Time Systems Victoria	6,564	Trenholme, W M	8,455
Terrico Trucking, B.	36,235	Times-Colonist	45,870	Tress Trucking Ltd, Roy M.	14,961
Territorial Leasing Ltd	21,736	Timmer, A & H	5,403	Tri Valley Construction Ltd	51,645
Terry Logging Ltd	88,682	Tindle Associates Consultants Ltd	8,650	Tri-An Contracting Ltd	18,715
Terry, A J	6,455	Tinker Kueng & Co	29,345	Tri-Ko Blasting Ltd	17,399
Tessier, R & W	9,323	Tinkler, J.	18,876	Tri-Kon Precast Products Ltd	107,511
Tessler Brothers (1969) Ltd	50,931	Tinney, M A.	14,494	Tri-Lake Ready Mix Ltd	35,262
Tex-Pro Western Ltd	119,848	Tinsley Bros Enterprises Ltd	23,668	Tri-Line Resources Ltd	14,161
Texaco Canada Inc	2,499,926	Tishler, S & Hairley, D	36,701	Tri-Metal Fabricators Ltd	8,955
Texaco Canada Resources Ltd	123,738	Titan Electric Ltd	7,560	Tri-Star Logging Ltd	64,384
Texaco Mountaineer Service	8,630	Titan Steel & Wire Co Ltd	179,371	Tri-Western Helicopter Corp	23,287
Texas Refinery Corp Of Canada Ltd	14,236	Tobin, A.	33,099	Tricker, H A	16,328
Texcan Cables Ltd	30,774	Todesco Contracting Ltd, Danny	16,885	Tricker, M.	20,739
Texel	6,142	Toews Brothers Bulldozing Ltd	24,393	Trimaac Transportation System	9,405
Textbook Branch	7,994	Toews Trucking, H	22,452	Trimeal Plastics Ltd	40,497
Thatcher, H	13,508	Toledo Scale	8,812	Triner, T W	31,912
Theo Construction Ltd	287,277	Tolkamp Contracting & Equipment Rental	114,148	Trival Industries Ltd	7,625
Thibault, L.	41,408	Toll, D & E	8,633	Triple B	6,615
Thibeault, H & S	18,174	Tolman, D.	6,925	Triple J Enterprises	54,659
Thideman Logging Ltd	116,875	Tolmie & Walker	11,822	Thpp Creek Pole & Piling Ltd	15,180
Thierbachs Contracting Ltd	7,543	Tolson, L.	10,891	Tristar Cap & Garment Ltd	8,422
Thies, J.	5,160	Tolway Enterprises Ltd, J.	50,504	Tritech Industries Ltd	16,743
Thiessen Equipment Ltd	67,778	Toma Enterprises	9,706	Thry & Co Ltd, J R	24,450
Thiessen, D.	7,020	Tomson Saunders Whitehead Ltd	11,221	Trotter, D.	12,860
Thiessen, H J	16,990	Tommys Septic Tank Service	6,450	Trotter, F.	18,288
This & That Emporium	10,341	Tompkins Oilfield Construction Ltd	46,088	Trubak, M.	11,282
Thom Ltd, W A.	6,161	Tompkins, E.	16,710	Truckline Parts	15,414
Thomas, H & Blair, L.	18,988	Toms Bros Ltd	6,240	True Colour Photo Labs Ltd	7,021
Thomas Trucking, J L.	23,313	Tones, J A.	6,222	Trueman & McLean	25,651
Thomas, C.	73,300	Tonys Enterprises Ltd	11,046	Truesdale, L T.	5,587
Thomas, H O.	51,440	Tool Box Rentals, The	43,845	Truong, C.	9,500
Thomas, J.	22,363	Topley Contracting	16,406	Truscotte, C E	18,830
Thomas, J R.	6,500	Topper Floats Ltd	110,204	Trussell, P C.	6,874
Thomas, K R.	27,851	Tor Tor Trucking	21,932	Tuason, A P Dr	63,497
Thomas, M A.	9,641	Toro Excavating Ltd	6,962	Tubeco Industries Ltd	8,717
Thomas, M.	23,898	Toronto-Dominion Bank, The	156,025	Tuberculosis & Chest Disabled Veterans Association	13,724
Thomas, R.	13,341	Toshiba Of Canada Ltd	22,820	Tuck Enterprises	8,437
Thome & Hoy	11,017	Total Communication Childrens Society	140,615	Tucker, A B, Dr	11,194
Thompson & Neville Ltd	13,294	Total Communication Deal Childrens Society Of B C	52,356	Tucker, P N.	6,013
Thompson Heating Ltd	10,700	Total Petroleum (Na) Ltd	53,515	Tuey, A.	8,451
Thompson Ltd, T.	27,383	Total Reporting Service	7,003	Tujo Trucking Ltd	13,669
Thompson Nicola Regional Hospital	910,016	Total Resource Utilization	45,151	Tully Construction	6,916
Thompson Respiration Products Inc	57,467	Totem Gulf Service	7,258	Tumbler Ridge Transport Ltd	20,593
Thompson Stewart & Murdoch In Trust	5,000	Totem Welding Supplies Ltd	5,884	Tumbleweed Construction	31,996
Thompson Trucking, John	11,423	Totland Welding Ltd, O.	13,144	Tunbridge & Tunbridge	22,291
Thompson Valley Crisis & Counselling Services Association	60,480	Touche Ross & Co.	12,820	Tupps Trucking Ltd	47,931
Thompson Valley Insurance Services Ltd	15,034	Touchstone Family Association	224,441	Turbo Mfg	15,437
Thompson Valley Savings Credit Union	10,506	Tourism Industry Association Of B C	5,000	Turbo Resources Ltd	51,566
Thompson, D G.	40,690	Tower Brothers Equipment	98,237	Turbo Transport (1978) Ltd	38,587
Thompson, F.	5,917	Towle, M E.	8,499	Turbuck Trucking, Emory	42,542
Thompson, G.	38,081	Town & Country Construction Parks-ville Ltd	49,566	Turley Trucking, Wayne	19,867
Thompson, J.	22,828	Town & Country Propane Services	9,089	Turnbull, T & A.	127,712
Thompson, J L.	8,693	Town & Country Tree Service Ltd	22,273	Turnbull Custom Trucking & Grading Ltd	39,700
Thompson, K.	15,107	Town Centre Chevrolet Oldsmobile Ltd	361,790	Turner, R & J	9,674
Thompson & Associates Ltd, T M.	303,974	Town Of Gibsons	12,197	Turner, E & S.	5,171
Thomson Isak & Osman	11,175	Town Of Hope	221,510	Turner & Son Trucking, Ed	39,440
Thomson Trucking, Matt	10,571	Town Of Parksville	16,255	Turner Contracting	21,568
Thomson, G.	6,224	Town Of Princeton	10,881	Turner Contracting Ltd, M.	9,176
Thomson, V.	5,032	Town Of Sidney	13,759	Turner Contracting Ltd, M.	7,017
Thoreen, J.	16,094	Townley, E & L.	61,309	Turner Gas & Oil Services Ltd, W.	118,045
Thorne Little	15,892	Townsend Construction Co Ltd	57,164	Turner Loading & Hauling	202,577
Thorne Riddell	42,705	Traccon Training Consultants Corp.	15,836	Turner Trucking, F.	29,063
		Trade Arbed Canada Inc	30,689	Turner Trucking, H & R.	15,094
		Trade Engraving Co Ltd	53,329	Turner, A.	22,186
		Traeger Distributors Ltd	19,747	Turner, E.	16,666

SCHEDULE OF PAYMENTS

F 237

	\$		\$		\$
Turner, H.	5,031	Urquhart House	45,047	Vancouver-Richmond Association For	
Turner, S.	10,361	Urquhart, J. B.	41,082	The Mentally Retarded	88,136
Turnham Green Highbotham & Wood-		Usher & Associates, W.D.	29,385	Vancouver-Richmond Association For	
land	6,502	Utec Industries Corp.	71,428	The Mentally Handicapped People	2,342,884
Turtle Island Contractor	54,935	V I S T A 1	7,896	Vandale Trucking Ltd.	17,580
Tweedsmuir Rent-A-Car & Leasing Ltd	10,019	V I S T A 2	7,896	Vanderboor, B.	13,314
Tweedsmuir Trucking Ltd.	9,774	V I S T A 3	10,896	Vanderburgh Scott & Darcy	165,448
Twenty First Century Media Communi-		V I S T A 4	7,896	Vanderburgh Scott & Darcy In Trust	145,094
cation Inc.	48,680	V I S T A 5	7,897	Vandergaag & Sons Construction	76,000
Twin Cedars Rest Home	242,237	V I S T A 6	8,896	Vanderhoof Co-Operative Association	17,290
Twin City Meats Ltd.	10,480	V I S T A 7	7,896	Vanderhoof Flying Service Ltd.	21,719
Twin River Gravel Crushing Ltd.	123,196	V I S T A 8	7,896	Vanderhoof Homemaker Services	149,568
Twin Fir	13,681	V I S T A 9	7,896	Vanderhoof Transfer Ltd.	31,705
Twin H Moving & Storage	32,023	V O T Transport Ltd.	6,834	Vanderhook Contracting	22,789
Twinpak Inc.	69,240	Val Mac Holdings Ltd.	13,092	Vanderlinde, E.	14,997
Tyee Airways Ltd.	26,319	Valburg, D.	22,851	Vanderpols Eggs Ltd.	102,981
Tyee Building Supplies Ltd.	8,755	Valemount Home Centre	10,391	Vanderveen Hay Sales Ltd.	5,207
Tyee Excavating Ltd.	15,932	Valenciano, R.	32,568	Vanderwijk Trucking, S.	5,219
Tyee Moving & Storage (1982) Ltd.	9,115	Valley Blades Ltd.	1,447,475	Vane Lawn & Garden Services Ltd.	11,292
Tyee Quality Contracting Ltd.	7,148	Valley Concrete Finishing Co.	7,825	Vanness Counselling Service	5,600
Tyler, M. & J.	20,107	Valley Ford Sales Ltd.	13,923	Vanness, F. L.	50,510
Tyler Co Of Canada Ltd, W.S.	11,054	Valley Fuel Injection Ltd.	15,672	Vannes Truck Service Ltd.	5,883
Tymoschuk, W. M.	22,523	Valley Laundry Service	8,188	Vanfed Credit Union	9,480
Tymoschuk Agencies Ltd.	22,523	Valley Oxygen Supplies	11,494	Vanport Enterprises Ltd.	28,328
Typhoon Power Contractors Ltd.	25,520	Valley Rentals Ltd.	25,538	Vans Automotive Warehousing Co Ltd.	9,533
Typosiak, N. J.	14,320	Valley Rite-Mix Ltd.	17,008	Vansantvoord, D.	14,608
Tyran Transport Ltd.	83,264	Valley Supply (Newton 1984) Ltd.	13,418	Varah Ltd, L. A.	41,480
U B C Bookstore	9,465	Valley Swimming Pools (Penticton) Ltd.	9,402	Varian Canada Inc.	55,507
U B C Pathology	13,420	Valley Textile Co Ltd.	106,583	Variety Farm Training Centre	57,162
U B C Research Forest	11,453	Valley Tire Ltd.	13,829	Varsity Automotive Ltd.	8,811
U K E Holding Ltd.	6,484	Valley Tool (1977) Ltd.	26,227	Vaughan Contracting	28,710
U S V Canada Inc.	16,193	Valley Waste Systems Ltd.	6,258	Vaughan, D. L.	28,436
Ubileis Logging Ltd.	5,587	Valmont Farms Ltd.	105,639	Veale Holdings Ltd, G.	98,219
Ubileis Contracting Co Ltd.	8,501	Valnor Trucking Ltd.	6,805	Veasey Banks Excavating Ltd.	27,209
Ulrich, D. G. Dr.	10,764	Van Alstine, S.	58,544	Vedal, S. Dr.	7,427
Ulrich, E.	10,070	Van Construction	571,220	Vedder Transport Ltd.	34,655
Uncha Lake Logging Ltd.	107,749	Van Der Meer, A.	17,618	Veekens Poultry Farm Ltd.	15,016
Udem, S.	108,085	Van Der Molen, I.	14,398	Veiner Trucking Ltd.	59,825
Undercutters Unlimited	33,150	Van Dusen Aircraft Supplies	40,117	Veness, D. F.	5,066
Underhill & Underhill	50,019	Van Dyke, F.	5,892	Venice Bakery Ltd.	12,857
Underhill Engineering	33,780	Van Ek-Veenstra, M. & P.	71,421	Venue Paving Ltd.	1,712,651
Underhill, E. A.	31,382	Van Es, R.	159,550	Verbruggen, N.	5,643
Underwood McClellan Ltd.	26,096	Van Home Electric Ltd.	68,747	Vernon Products	248,234
Unemployment Insurance Commission	62,880	Van Home Residence	133,492	Verdant Construction Ltd.	65,845
Deductions - Matching	21,174,572	Van Isle Trade Press	5,347	Verigin & Sons, N.	6,640
Uniglobe Freedom Travel Ltd.	65,405	Van Jaarsveld Trucking, Jerry	8,997	Vermont, W.	5,578
Uniglobe Glenmar Travel Inc.	14,555	Van Mook Bulldozing Inc.	106,795	Vernon & District Association For The	
Uniguard Services Ltd.	37,523	Van Volkinburgh, S.	21,618	Mentally Handicapped	29,765
Unilab Inc.	9,025	Van Volkinburgh, M.	5,235	Vernon & District Homemakers Society	43,776
Union Bay Waterworks District	31,458	Van Waters & Rogers Ltd.	262,785	Vernon Fruit Union	18,112
Union Carbide Canada Ltd.	11,325	Van-Isle Construction Materials Ltd.	6,530	Vernon Helicopters Ltd.	73,066
Union Electric Supply Co Ltd.	5,883	Van-Kam Freightways Ltd.	30,984	Vernon Jubilee Hospital	11,725
Union Of Spiritual Communities Of		Vanada Waterworks District	7,552	Vernon Moving & Storage Ltd.	7,840
Christ	29,344	Vancal Reproductions Group	99,017	Vernon Paving Ltd.	2,170,100
Union Oil Co Of Canada Ltd.	1,749,927	Vance Motors Ltd.	18,644	Vernon School District 22	2,206,035
Uniroyal Centres	68,075	Vancouver Bio-Machine Systems Ltd.	24,661	Vernon, F. D. S.	69,361
Uniroyal Ltd.	33,041	Vancouver Business Forms Ltd.	11,842	Versaavel, L.	6,554
United Automotive Distributors Ltd.	45,109	Vancouver Cinecom Associates Ltd.	7,069	Versatech Products Inc.	10,784
United Carpet	5,620	Vancouver City Savings Credit Union	221,578	Versatile Ventures Ltd.	7,737
United Contractors Ltd.	5,040,530	Vancouver Community College	142,778	Vertesi, L. Dr.	49,673
United Native Nations Local 108	35,198	Vancouver Community Workshop So-		Verigan, J.	7,090
United Oil Services	11,606	ciety	52,375	Via Truck Rentals Ltd.	14,249
United Shipping Supplies Ltd.	10,300	Vancouver Customs Brokers Ltd.	12,722	Vicar Electric	10,250
United Tree Services Ltd.	40,275	Vancouver Distribution Centres Ltd.	29,421	Vickers & Palmer	7,702
United Van Lines Inc.	8,558	Vancouver Divers & Contractors Ltd.	8,447	Vickers & Palmer In Trust	26,221
United Warehouse Equipment	65,914	Vancouver Envelope Ltd.	14,507	Vics Landscaping Ltd.	23,942
Unitop Canada Ltd.	50,759	Vancouver General Hospital	194,935	Victoria Ambulance Employees Fund	5,368
Unitron Industries Ltd.	7,181	Vancouver Independent Reporters	26,348	Victoria Association For Community	
Universal Fastening & Concrete Ac-		Vancouver Indian Centre Society	164,782	Diversion Meditation Services	90,266
cessories	57,017	Vancouver Island Brass Foundry Ltd.	10,809	Victoria Book & Stationery Co Ltd.	286,326
Universal Plastics Ltd.	5,960	Vancouver Island Cave Exploration		Victoria Churches Group Home Society	31,260
Universal Sheet Metal Ltd.	26,580	Group	8,550	Victoria Commonwealth Society	9,400
Universal Sound & Video	6,007	Vancouver Island Helicopters Ltd.	444,012	Victoria Customs Brokers Ltd.	6,736
Universal Tire Inc.	12,864	Vancouver Island North School District	683,503	Victoria File Tech.	86,919
University Endowment Lands	130,269	85	24,369	Victoria Foundries Ltd.	143,554
University Of Alberta	10,522	Vancouver Island Players		Victoria Garden Sprinkler Co.	10,215
University Of B. C.	906,221	Vancouver Island Regional Library Dis-		Victoria General Hospital (Helmcken)	17,130
University Of B. C. Day Care Council	11,545	trict	1,320,477	Victoria Girls Alternative Program So-	
University Of Calgary	26,106	Vancouver Islanda Tourist Service Ltd.	136,502	ciety	77,295
University Of Idaho	30,075	Vancouver Island West School District		Victoria Labatt Brier 1984	7,000
University Of Saskatchewan	11,077	84	62,295	Victoria Microfilm Co.	5,022
University Of Victoria	86,292	Vancouver Life Skills Society	30,016	Victoria Native Indian Friendship Cen-	
Unsworth, C.	27,901	Vancouver Magazine Service Ltd.	27,930	tre	17,376
Upjohn Co Of Canada	32,117	Vancouver Mental Patients Association	101,025	Victoria Personal Computers Ltd.	5,273
Upjohn Health Care Services Ltd.	157,400	Vancouver Oral Centre For Deaf Chil-		Victoria Photo Supply Ltd.	5,273
Upland Excavating (1971) Ltd.	47,565	dren Inc.	77,000	Victoria Plating Ltd.	10,597
Upland Logging Ltd.	9,219	Vancouver Resource Society For The		Victoria Printing Centre	10,276
Upland Ready Mix Ltd.	6,533	Physically Disabled	492,760	Victoria Regional Laundry Society	27,367
Uplands Ranch	14,896	Vancouver Sawmills Ltd.	6,939	Victoria Security Patrol Ltd.	60,450
Uppal, G.	5,636	Vancouver School District 39	1,959,058	Victoria Single Parent Resource Center	
Upper Franch Holdings Ltd.	11,556	Vancouver Sewing Machine Corp.	7,139	Society	36,960
Upper Fraser Valley Developmental Pre-		Vancouver Shipyards Co Ltd.	494,001	Victoria Tire Ltd.	40,135
school Society	91,304	Vancouver South Constituency Secre-		Victoria Travel Shoppe Ltd, The	8,544
Upper Fraser Valley Society For The		tariat Services	43,393	Video Only	5,099
Retarded	125,011	Vancouver Sun	19,197	View Construction Ltd.	6,026,634
Upper North Thompson Family Service	19,350	Vancouver Textiles Ltd.	6,738	View Royal Fire Protection District	193,274
Urban Sawing & Grooving Co Ltd.	10,018	Vancouver Volunteer Society	44,426	Vihar Construction Ltd.	49,055
Urchit, H.	6,836	Vancouver-Point Grey Secretarial Ser-		Vijk Bindery Equipment Inc.	8,279
		vices	11,604	Viking Air Ltd.	6,852

	\$		\$		\$
Viking Helicopters Ltd.	49,751	Walters Welding Ltd.	8,938	Weir Contracting, T.	10,006
Villa Esso Service	8,476	Walters, H. R.	47,332	Weir Logging Ltd.	57,718
Village Chrysler	6,100	Walters, H. R.	8,481	Weir Trucking, T. H.	5,477
Village Esso 80	9,594	Walther, G. L. Dr.	9,800	Weisbeck, G. & Clarke, S. & Turman, B.	19,613
Village Insurance Services Ltd.	5,198	Walther, R.	52,155	Weisbeck, G. & Turman, B.	14,718
Village Of Fort St James	194,593	Walton, R. J.	5,735	Weisenburger, E. F. Dr.	21,778
Village Of Fraser Lake	25,880	Waits Holdings Ltd., G.	6,596	Weisman, V. & Rude-Weisman, B.	19,645
Village Of Gold River	28,267	Waits Trucking (1981) Ltd.	12,260	Weismiller Transport Ltd., W. A.	94,728
Village Of Kaslo	10,980	Wampole Inc.	19,630	Weitzel & Associates Ltd., H.	7,371
Village Of Lions Bay	38,036	Wang Canada Ltd.	509,783	Weitzel, D.	19,124
Village Of Lumby	9,796	Wansa Enterprises Ltd.	74,062	Weldco Ltd.	15,117
Village Of Midway	5,248	Wapple Bros Logging Ltd.	5,756	Weidner, J.	5,500
Village Of Port Alice	221,848	Ward Brothers Trucking Ltd.	7,583	Welding, W.	24,990
Villiers Air Services Ltd.	54,830	Ward Music Ltd.	110,591	Weldwood Of Canada Ltd.	148,472
Vincent, B. L.	9,066	Ward Pontiac Buick G M C (1980) Ltd.	14,224	Weldwood Of Canada Sales Ltd.	9,437
Viney Contracting, K.	202,372	Ward Trucking, Ron	34,773	Wellmark Diagnostics Ltd.	7,748
Vipond, R. W.	36,497	Ward Trucking, Wayne	65,901	Wells Lumber Sales	7,420
Visa Truck Rentals (1976) Ltd.	51,993	Ward, A. E.	9,569	Wells, A.	34,285
Visram, N.	5,936	Ward, T.	5,272	Wells, J.	10,126
Visram, S.	32,661	Wards, L.	11,198	Wells, V.	10,667
Vista Alegre	6,274	Wards Contracting Ltd.	75,364	Wells, W.	8,500
Visual Education Centre	44,614	Wards Natural Science Ltd.	13,921	Wendell Equipment Ltd.	5,686
Visualtek	32,040	Warehouse School Society	45,429	Wenger, S. K.	24,120
Vogel, R. H.	117,062	Waring Construction Ltd.	8,451	Wennesland, D. E.	14,736
Vogue Portraits & Cameras Ltd.	6,648	Waring, H. A.	33,409	Wenth, M. & Evans, T.	61,748
Voldeng Trucking, Larry	9,771	Warman Contracting, Rod	20,976	Wernsen, S.	13,663
Volkman, H. H.	22,377	Warn, P.	6,554	Werry, D. & L.	58,122
Volunteer Grandparents Society	58,385	Warneboldt, R.	6,073	Wershler & Associates Ltd., Dale	65,670
Vosse, H.	6,759	Warner Shelter Corp.	10,093	West-Tel Communication Services Ltd.	23,927
Voyageur Contracting Ltd.	57,875	Warner-Lambert Canada Ltd.	11,822	Wesco Industries Ltd.	30,534
Voykin Bros Contracting Ltd.	44,066	Warrock, G. H.	13,596	Weskett, R. G. C.	7,072
Vriak Robinson Advertising Ltd.	37,772	Warren & A. Jervis, C.	17,612	Wesley Construction & Transportation Ltd.	21,484
Vulcan Industrial Packaging Ltd.	20,261	Warren Logging Ltd.	6,750	Wesmac Industries Ltd.	5,764
Vulcan Machinery & Equipment Ltd.	25,317	Warren, A.	17,555	Wespac Industrial Coatings & Chemicals Ltd.	13,479
Vuorensivu, C. & J.	66,959	Warren, K.	9,236	Wesseling, A.	14,379
Vyse, H. G. Dr.	58,632	Warrington, J.	6,698	West Arm Truck Lines Ltd.	23,787
W & A Farms Ltd.	5,380	Warrington, R.	10,470	West Bridge Corp.	456,149
W & W Construction Ltd.	124,362	Wasnik, H. G.	7,709	West Coast Contracting	23,429
W. A. M. Drilling & Blasting Ltd.	50,641	Wass Breathing Equipment	63,471	West Coast Engineering Ltd.	780,706
W. B. Audstern Enterprises Ltd.	68,464	Wasty, G. H. Dr.	10,840	West Coast General Hospital	14,177
W. F. L. Constructors Ltd.	1,671,703	Wateret, F.	6,270	West Coast Machinery Ltd.	67,604
W. G. Bearings Inc.	6,314	Waterous G. M. Diesel Ltd.	10,377	West Coast Manly Shipyards	5,003
W. H. Maintenance	8,906	Waters Brothers Electric Ltd.	6,431	West Coast Marking Ltd.	183,791
W. L. Construction Ltd.	75,262	Waters, B. M.	6,050	West Coast Paving	1,378,649
W. M. Tire Service Ltd.	24,523	Watkin Motors Ltd.	13,548	West Coast Reporting	5,626
W. R. Communications Ltd.	608,459	Watkins Grading Ltd., Merv	96,439	West Coast Savings Credit Union	407,208
W. R. Construction Products Ltd.	15,301	Watson & Martin	54,987	West Coast Welding Supplies Ltd.	17,642
W. Ross Macdonald School, The	180,723	Watson Computer Products Inc.	11,749	West Country Fencing	20,000
W. S. Industries	14,068	Watson Contracting, Wayne	16,340	West Crystal Co Ltd.	9,417
W. T. H. Canada Inc.	10,724	Watson Lake Bus Lines Co Ltd.	5,897	West Fraser Building Supplies Ltd.	30,537
Wa. Ko. C.	8,070	Watson Ltd., John	14,602	West Fraser Mills Ltd.	40,774
Wacker, C.	13,485	Watson Trucking & Excavating, John	52,936	West Kootenay Cerebral Palsy Association	64,305
Waddells Haven Guest Home	76,718	Watson Trucking, Lionel	7,004	West Kootenay Labour Centre	6,100
Wade Cedar Products Ltd.	9,655	Watson, D.	44,200	West Kootenay Power	149,054
Wade Co Ltd., Norman	103,326	Watson, D. B. Dr.	61,211	West Kootenay Reinforcing Ltd.	12,182
Wade, A.	33,099	Watson, E. C.	15,820	West Logging Ltd.	10,144
Wadlegger Logging & Construction Ltd.	78,987	Watson, E. J.	24,652	West Point Construction Ltd.	6,750
Wadsworth Publishers Canada Ltd.	43,901	Watson, K.	5,244	West Point Rentals Ltd.	15,640
Wagar Trucking, F.	70,993	Watson, K.	7,177	West Shore Landscaping Ltd.	16,753
Wagar, G.	80,357	Watson, K. T.	10,810	West Side Family Place Society	29,528
Waglasia Air Inc.	37,878	Watson, S.	36,152	West Studios Ltd., W. D.	5,634
Wagman, D.	13,462	Wat Films Inc., G.	46,531	West Transfer (1965) Ltd.	15,557
Wagman, G.	16,531	Wat, R. J.	10,345	West Vancouver S. W. A. P. Association	29,900
Wags Wood Industries	6,144	Waters, F.	13,049	West Vancouver School District 45	158,970
Wajmoco Oil & Gas Ltd.	227,754	Waterson, T. J.	10,416	West-Can Auto Supply	14,392
Wajax Industries Ltd.	588,651	Watts Burns & Davis	173,900	West-Can Communications Ltd.	150,368
Wajo Enterprises Ltd.	37,138	Waugh, B. D.	6,723	West-Wind Nursery	75,444
Walcot Contracting	25,874	Waymar Industries Ltd.	14,166	West, E. M.	15,172
Walden Public Relations Ltd.	31,769	Waymarc Sales Corp.	17,295	Westani-Willock	72,161
Walden, F. E.	6,706	Waynes Tractor Services	9,962	Westar Mining Ltd.	88,220
Waldron Holdings Ltd., W. C.	5,413	Wayside Industrial Supply	8,057	Westbank Indian Council	35,398
Waldron, W. C.	7,683	Wayside Service (1968) Ltd.	42,012	Westbay Instruments Ltd.	21,892
Wales, C.	20,723	Weather B Transport Co Ltd.	18,129	Westbee Holdings Ltd.	21,307
Walker & Associates, John	5,865	Weatherhaven Resources Ltd.	17,160	Westbrook Management Centre Ltd.	11,069
Walker & Son Bulldozing	8,948	Weaver, G.	12,979	Westburne	41,847
Walker Contracting Ltd., R. L.	103,108	Webb & Trace Ltd.	3,550,380	Westcan Horticultural Specialists Ltd.	5,705
Walker Leonard Advertising Ltd.	115,517	Webber Pontiac Buick & GMC Ltd., Joe	13,785	Westcare Consultants Ltd.	7,212
Walker, C. A.	7,059	Webber Trucking	5,755	Westcoast Petroleum Ltd.	111,073
Walker, G.	7,558	Webber Trucking, Dale	26,984	Westcoast Woodworking Ltd.	25,594
Walker, J.	6,459	Weber Trucking, Don	11,519	Westeel-Rosco Ltd.	777,556
Walker, R. E.	6,792	Weber, H.	11,336	Western Air Cooled Engines Ltd.	15,336
Walker, S.	19,494	Webster Log Construction	24,510	Western Beauty Supply Ltd.	6,130
Walkers Gradall Services Ltd.	11,526	Webster Trucking	10,199	Western Bindery Ltd.	49,181
Walkers Repair Centre	6,654	Webster Trucking, Doug	10,263	Western Brake & Clutch (1981) Ltd.	11,471
Wall Contracting Ltd., H. J.	71,925	Webster, S.	19,226	Western Business Forms Ltd.	28,398
Wall, G. J.	31,743	Weco Manufacturing	14,159	Western Canada Hydraulic Laboratories Ltd.	66,064
Wallace, A.	33,224	Weddell Horn & Co.	5,144	Western Canada Steel Ltd.	42,419
Wallace, E.	9,235	Weddell, G.	11,816	Western Cash Register Inc.	12,983
Wallace, G. G.	12,587	Wedgemont Drilling & Blasting (1982) Ltd.	41,183	Western Concord Manufacturing Ltd.	13,648
Waller Enterprises, Tom	7,730	Wedmann, W.	217,243	Western Decal Ltd.	11,190
Walls, D.	7,495	Weekes Photo Graphics Ltd.	14,993	Western Equipment Ltd.	84,222
Walls & Son Ltd., Fred	57,260	Weeks Construction Inc.	35,237	Western Fibres Ltd.	69,740
Walsh Buckhoe Service	12,406	Weigmann Holdings Ltd.	151,009	Western Foam Supply Co (1974) Ltd.	20,693
Walsh MacAdams Cleaverly & P. In Trust	6,750	Weismach, D.	8,238	Western Forest Products Ltd.	15,737
Walsh, C.	11,642	Weipert Trucking Ltd., Ray	34,724	Western Formula Products Ltd.	5,174
Walsh, M.	6,610	Weipert, R.	32,749		
Walters Bros Canbio Transport Ltd.	29,525	Weir Bros Heavy Hauling Ltd.	58,291		
Walters Bulldozing & Repairs Ltd.	117,833	Weir Contracting Ltd., Dan	6,394		

SCHEDULE OF PAYMENTS

F 239

	\$		\$		\$
Western Imperial Distributors Ltd.....	106,615	Whittaker & Gordon	8,347	Winroc Gypsum Supplies (B C) Ltd.	6,073
Western Industrial Relations Ltd.	13,305	Whittaker, J. A.	22,569	Winnor Timber Ltd.	43,481
Western Institute For The Deaf	39,887	Whitter, D.	8,214	Winter, A. & S.	15,914
Western Legal Publications Ltd.	26,922	Whonock Industries Ltd.	5,986	Winter Contracting Ltd., W. H.	17,176
Western Library Service Supply Ltd.	180,716	Whynot, E. Dr.	10,676	Winterfest	12,000
Western Management Consultants	253,823	Wichmann, E.	20,844	Wintershall Oil Of Canada Ltd.	47,277
Western Marine Ltd.	75,608	Widellie Ltd.	9,362	Winthrop Laboratories	19,177
Western Maryland College	5,297	Widmer Trucking, Art.	22,668	Wintle, P. B. A.	5,935
Western Press Clipping Bureau	33,854	Wiebe Contracting Ltd.	10,643	Winnan Paving	3,170,099
Western Professional Film Laboratories Ltd.	9,488	Wiebe Equipment	103,180	Wire Rope Industries Ltd.	23,822
Western Psychological Services	5,362	Wiebe, D. H. Dr.	41,573	Wirsh Ltd.	10,218
Western Reforestation Co-Operative	119,785	Wiebe, G.	40,261	Wiseman Insurance Consultants Ltd.	9,164
Western Research	55,528	Wiebe, J. G.	10,229	Withers, H.	5,110
Western Scale Co Ltd.	20,897	Wiens, E. G.	9,000	Withers, J.	22,390
Western Scientific Services Ltd.	117,782	Wiens, G.	5,181	Wolf, N.	75,217
Western Sleep Products Ltd.	50,777	Wiesner, T. & L.	40,806	Wolfe, D. A. Dr.	41,567
Western Society For Senior Citizens Services	14,815	Wight Insurance Agency Ltd.	5,984	Wolfe, W.	9,753
Western Sound Ltd.	5,838	Wikkerink, G. H.	6,160	Wolsey, J. J.	28,687
Western Star Trucks Pacific Inc.	6,138	Wiklund, E. C.	6,179	Wolverine Cat Co.	7,568
Western Supplies Ltd.	82,698	Wilburn, E. C.	9,350	Wong, G.	7,113
Western Technical Supply Co Ltd.	126,382	Wilcox Holdings Ltd.	107,860	Wong, G. M.	12,250
Western Timbermen Ltd.	112,664	Wilcox Trucking, B.	7,878	Wong, J. B. Dr.	39,999
Western Tree Seeds Ltd.	50,919	Wild Leitz Canada Ltd.	30,891	Wood & Co Ltd., G. H.	83,921
Western Weed Control (1980) Ltd.	34,185	Wildcat Mobile Steam Cleaning	6,563	Wood Bulldozing Ltd., A.	25,585
Western Welding Supplies	5,256	Wildcat Pilot Car Services Ltd.	19,050	Wood Contracting, Anthony	5,870
Western 80 Enterprises Ltd.	52,057	Wildeman, B. J.	9,106	Wood Logging, Ray	8,807
Westform Metal Products Ltd.	6,304	Wildeman, L. V.	8,163	Wood Vallance Hardware (1963) Ltd.	18,514
Westgate Contracting	17,749	Wilderness Airline (1975) Ltd.	133,567	Wood Winds Community Support Society	12,600
Westgates Supermarket (1980) Ltd.	17,599	Wildhorse Valley Tree Planting Co-Op.	36,371	Wood-Miller Saw & Knife Ltd.	7,648
Westgro Sales Inc.	42,605	Wildlife Materials Inc.	8,543	Wood, A.	14,371
Westhaver, R.	14,736	Wilds Business Services Ltd.	10,045	Wood, R. A.	10,600
Westin Bayshore, The	12,304	Wildwood Easo (1978) Ltd.	6,648	Wood, S.	29,512
Westinghouse Canada Inc.	80,249	Wiley & Sons Canada Ltd., John	832,227	Wood, S.	9,920
Westlake Paving & Aggregates Ltd.	465,129	Willing, F. J. Dr.	27,864	Woodbeck, G.	8,022
Westland Metals Ltd.	12,811	Wilkie, M. & F.	61,898	Woodbridge Reed & Associates Ltd.	93,485
Westmin Resources Ltd.	81,740	Wilkinson Co Ltd.	143,664	Woodcrest Holdings Ltd.	50,198
Westminster Chevrolet Oldsmobile Ltd.	158,394	Wilkinson Engineering Machining Ltd.	12,636	Woodgrove Chevrolet Oldsmobile Ltd.	20,707
Westminster Credit Union	43,715	Will Feeds Ltd.	5,430	Woodland Resource Services Ltd.	36,725
Westminster Tug Boats Ltd.	13,887	William Roger Hull Home, The	24,177	Woodland Supplies Ltd.	13,005
Weston Bakeries Ltd.	214,592	Williams & Mackie Ltd.	11,721	Woodman, K. T.	6,081
Westronic Telecommunications Inc.	14,183	Williams Color Photo Finishing	7,883	Woodmans Cleaners	10,074
Westside Fire Protection District	105,947	Williams Color Photo Finishing	23,041	Woodmere Cattle Co Ltd.	7,470
Westview Agencies Ltd.	11,397	Williams Lake & District Association For The Mentally Retarded	84,301	Woodmere Contracting Ltd.	7,902
Westward Construction Ltd.	323,266	Williams Lake & District Homemakers Services	29,468	Woods Gordon & Co.	64,311
Westward Industries (1983) Ltd.	8,800	Williams Lake Building Supply Ltd.	8,898	Woods Petroleum Of Canada Ltd.	80,826
Westwood Collision Repairs Ltd.	10,799	Williams Lake Datsun Foreign Car Centre Ltd.	10,350	Woods Transport Ltd.	55,103
Westwood Pharmaceuticals	8,250	Williams Lake Marina & Sporting Supply Ltd.	7,753	Woods Trucking, Barry	42,701
Wetton Associates Inc., C. E.	12,906	Williams Lake Rod & Gun Club	14,493	Woods Trucking, Ben	60,554
Weyerhaeuser Canada Ltd.	105,018	Williams Lake Tribune, The	11,824	Woods, C. B.	29,383
Whalley & Son Ltd., E. G.	7,274	Williams Machinery Ltd.	66,664	Woods, G.	8,505
Whalley Bus Lines Ltd.	6,253	Williams Moving & Storage (B C) Ltd.	128,526	Woods, P.	19,548
Wheat, C.	9,112	Williams Tree Service, Art.	19,836	Woods, W.	13,668
Wheatcroft, B.	6,600	Williams Trucking Ltd., Dave G.	134,512	Woodstock Display Mfg Co.	13,386
Wheaton Construction Ltd.	1,043,607	Williams, B.	17,500	Woodward Stores Ltd.	90,518
Wheelodon Trucking, Barry	36,839	Williams, C.	17,500	Woodwinds Community Support Society	5,400
Wheeler Contracting	129,256	Williams, D.	48,792	Woodworth, J.	34,433
Wheeler Trucking, R.	39,182	Williams, J.	39,145	Woocoo Department Stores	27,700
Wheeler, K.	24,946	Williams, M. P.	6,000	Woodyles	28
Whibley, T.	11,011	Williams, S.	5,514	Workers Compensation Board Of B. C.	7,947,228
Whieldon Trucking, M.	8,131	Williamson Blacktop & Landscaping Ltd., H.	9,804,206	Workgame Reforestation Ltd.	77,203
Whiskeyjack Reforestation Ltd.	293,034	Williamson, B.	16,702	Workwear World	7,388
Whiskin, D. R.	5,396	Willie Chrysler Dodge Ltd.	6,675	World Silviculture Ltd.	785,506
Whistler Office Services	5,155	Willis Cunliffe Tait Delcan	425,694	Worth Co Ltd., H. A.	6,980
White Bear Felling & Bucking Ltd.	10,436	Willowbrook Home	26,905	Wozney & Donaldson	10,800
White Contracting Ltd., G. T.	9,304	Willowbrook Lodge	20,856	Wright Bros Aviation Ltd.	12,542
White Dove Cleaners	5,603	Willis, A.	21,466	Wright Enterprises, A. K.	25,474
White House Guest Home Ltd.	28,052	Willis, R.	105,466	Wright Hillyard & Parry	28,702
White Ltd., William F.	7,679	Willson Office Specialty Ltd.	8,231	Wright Leachley Pryke & Panton	78,839
White Pass Petroleum Services	29,739	Wilmac Equipment Ltd.	11,804	Wright Ltd., S. V.	93,266
White Pass Transportation Ltd.	17,968	Wilson & Proctor Ltd.	7,684	Wright Machine Works Ltd.	6,794
White Rock Coordinating Centre Society	661,960	Wilson Bros Enterprises	19,262	Wright Trucking, Hal.	7,319
White Saddle Air Services Ltd.	98,752	Wilson Construction, R.	26,548	Wright, C.	15,517
White, C.	22,977	Wilson Creek Community Centre	245,007	Wright, G.	28,588
White, C.	10,786	Wilson Trucking, C.	15,091	Wright, K.	13,345
White, D.	43,152	Wilson, B.	15,091	Wright, P. G.	18,213
White, J.	8,008	Wilson, C. E.	7,184	Wrights Canadian Ropes Ltd.	8,466
White, J.	10,324	Wilson, D.	26,736	Wright Memorial Hospital	5,524
White, M.	15,205	Wilson, G.	10,738	Wrinkle, T. F.	15,000
Whitcap Books Ltd.	21,163	Wilson, J.	110,361	Wrohan, J. M.	9,753
Whitehead Construction Ltd., T.	22,498	Wilson, R. L.	10,082	Wulfsberg Electronics Inc.	5,509
Whitehead, E.	34,575	Wilson, T.	15,859	Wurzburger, O.	42,401
Whitehead, J. L.	10,486	Wilson, V. J.	21,327	Wyca Trucking Ltd.	5,520
Whitehead, J. W.	15,331	Wilson's Boarding Home	55,883	Wydra, A.	24,662
Whitelaw, J. P. Dr.	16,785	Windsor School District 4	1,974,507	Wydra, A. Dr.	6,127
Whites Diving Equipment Ltd.	12,455	Windross, D.	12,255	Wyeth Ltd.	54,550
Whites Glass Ltd., Norm.	5,684	Windsor Building Supplies Ltd.	5,977	Wylie, A.	7,985
Whitewater Logging	13,396	Windsor Metal Products Ltd.	10,795	Wylie, S.	21,313
Whitewater Motors Ltd.	80,014	Windsor Plywood	13,720	Wynndel Box & Lumber Co Ltd.	19,811
Whiteway Linen Services Ltd.	36,135	Winfield & Okanagan Centre Irrigation District	98,067	Wynndel Logging Co Ltd.	12,580
Whiteway, L.	12,195	Winfield Fire Protection District	108,415	W2 Designs Ltd.	16,384
Whitford Trucking	40,065	Wing, G.	58,700	Xantrex Technology Inc.	5,000
Whitlam, J.	5,836	Wingham & Co.	11,598	Xerox Canada Inc.	2,133,651
Whitlock Leasing	7,108			Y M C A - Y W C A	627,583
Whitlock Ltd., T. & A.	8,208			Y M C A - Y W C A Of Victoria	21,347
Whitman Heavy Hauling, Gregory	8,791			Yacub, E. R.	12,724
Whitson & Co.	48,819			Yakichuk Excavating, E. D.	38,532
				Yale Hotel	6,340



Total payments of grants, contributions, and subsidies	5,642,331,003
Total payments to suppliers	<u>1,682,265,479</u>
Total expenditures	7,324,596,482

Volume

3



Province of British Columbia

Public Accounts of British Columbia

For the fiscal year ended March 31
1984

**VOLUME III—TRUST FUNDS, CROWN CORPORATIONS
AND AGENCIES**

HON. HUGH A. CURTIS
Minister of Finance

British Columbia Cataloguing in Publication Data

British Columbia. Ministry of Finance.

Public accounts of British Columbia.—1977/78—

Annual.

Continues: British Columbia. Ministry of Finance.

Public accounts. ISSN 0382-2001

Report year ends March 31.

Vols. for 1978/79-1979/80 issued in 2 v.: v. 1.

Financial statements—v. 2. Schedules of payments.

Vols. for 1980/81— issued in 3 v.: v. 1. Financial

statements—v. 2. Schedule of payments—v. 3.

Trust funds, crown corporations and agencies.

ISSN 0382-2001 = Public Accounts of British Columbia.

**1. Finance, Public—British Columbia—Accounting—
Periodicals. I. Title.**

HJ13.B75 354.7110072'31'05

Available to the General Public from:

QUEEN'S PRINTER

506 Government Street

Victoria, B.C.

V8V 4R6

ORDER OF PUBLIC ACCOUNTS

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Combined General and Special Funds (Consolidated Revenue Fund) financial statements.....	B
Consolidated financial statements of the Province.....	C
Trust Funds.....	D
Details of expenditure by ministerial appropriations and statutory appropriations, and detailed Special Funds transactions.....	E

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BRITISH COLUMBIA ASSESSMENT AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

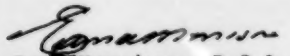
AUDITOR'S REPORT

To the Chairman and Members of the Board of Directors of the
British Columbia Assessment Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the British Columbia Assessment Authority as at 31 December 1983 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 December 1983 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

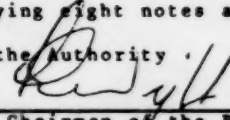
Victoria, British Columbia
16 March 1984

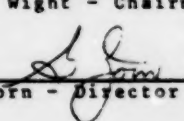
BRITISH COLUMBIA ASSESSMENT AUTHORITY
BALANCE SHEET
AS AT DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
ASSETS		
Current Assets		
Cash and temporary investments	\$3,123,221	\$2,320,204
Accounts receivable	404,092	357,186
Prepaid expenses	<u>243,018</u>	<u>225,032</u>
	<u>3,770,331</u>	<u>2,902,422</u>
Fixed Assets (Note 3)		
Land, building, equipment & vehicles	3,029,721	2,971,319
Less accumulated depreciation	<u>2,183,311</u>	<u>2,080,208</u>
	<u>846,410</u>	<u>891,111</u>
	<u>\$4,616,741</u>	<u>\$3,793,533</u>
LIABILITIES AND SURPLUS		
Current Liabilities		
Accounts payable and accrued liabilities	<u>2,484,995</u>	<u>2,036,895</u>
Surplus		
Appropriated		
Employees' past benefits (Note 4)	758,926	848,954
Fixed assets	<u>846,410</u>	<u>891,111</u>
	<u>1,605,336</u>	<u>1,740,065</u>
Unappropriated	<u>526,410</u>	<u>16,573</u>
	<u>2,131,746</u>	<u>1,756,638</u>
	<u>\$4,616,741</u>	<u>\$3,793,533</u>

The accompanying eight notes are an integral part of these financial statements

Approved by the Authority


L.E. Wight - Chairman of the Board


G. Zorn - Director of Finance

BRITISH COLUMBIA ASSESSMENT AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
REVENUE		
Province of British Columbia Grant (Note 5)	\$ 8,397,000	\$ 9,328,836
Tax levies (Note 6)	24,882,332	23,596,810
Interest earned	500,039	772,421
Other	<u>818,646</u>	<u>689,365</u>
	<u>34,598,017</u>	<u>34,387,432</u>
EXPENDITURE		
Salaries and fringe benefits	25,465,842	25,808,104
Directors' fees and expenses	50,880	55,700
Accommodation	1,996,315	1,915,906
Travel	1,246,059	1,330,788
Office	1,852,223	2,125,823
Interest expense (Note 7)	361,994	548,275
Professional and special services	2,982,431	2,722,306
Depreciation	<u>267,165</u>	<u>259,901</u>
	<u>34,222,909</u>	<u>34,766,803</u>
EXCESS OF REVENUE OVER EXPENDITURE	375,108	(379,371)
SURPLUS - BEGINNING OF YEAR	<u>1,756,638</u>	<u>2,136,009</u>
SURPLUS - END OF YEAR	<u>\$ 2,131,746</u>	<u>\$ 1,756,638</u>

The accompanying eight notes are an integral part of these financial statements.

**BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1983**

1. THE AUTHORITY

Section 8 of the Assessment Authority (R.S.B.C. 1979, chap.22) Act describes the purpose of the Authority very succinctly as follows:

"The purpose of the authority is to establish and maintain assessments that are uniform in the whole of the Province in accordance with the Assessment Act."

2. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with generally accepted accounting principles.

Fixed assets are stated at cost. Depreciation is provided on a straight line basis using the following annual rates:

Building	5%
Furniture and equipment	20%
Motor vehicles	20%

3. FIXED ASSETS

	1983			1982
	Cost	Accumulated Depreciation	Net	Net
Land	\$ 178,000	\$ -	\$178,000	\$178,000
Building	223,249	91,705	131,544	142,707
Furniture & equipment	1,810,808	1,589,730	221,078	321,230
Motor vehicles	817,664	501,876	315,788	249,174
	<u>\$3,029,721</u>	<u>\$2,183,311</u>	<u>\$846,410</u>	<u>\$891,111</u>

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1983

4. EMPLOYEES' PAST BENEFITS

Relevant to the formation of the British Columbia Assessment Authority, the Authority has negotiated an agreement with those designated employees whose previous working agreements contained clauses which called for payout of certain benefits upon the death, retirement or termination of the employee. Based on current salary rates, the employees' past benefit entitlements are estimated to be \$758,926 at December 31, 1983 (1982: \$848,954). Past benefit entitlements are charged as expenditures in the year they are paid.

5. PROVINCE OF BRITISH COLUMBIA GRANT

The Authority, under Section 15 of the Assessment Authority Act, is entitled to receive from the Province of British Columbia an operating grant determined by multiplying the Authority's operating costs for its immediately preceding fiscal year, by a percentage fixed by order of the Lieutenant-Governor in Council.

6. TAX LEVIES

The Authority by by-law, and subject to the prior approval of the Lieutenant-Governor in Council, each year imposes and levies a tax upon all taxable property in the Province. A copy of this by-law is forwarded to the Tax Collector of every municipality in the Province and to the Surveyor of Taxes so that the taxes so levied will be placed on the tax rolls. The proceeds of the taxes so levied and collected by the municipalities or the Minister of Finance constitute the Authority's tax levies revenue.

Under Section 15(4) of the Assessment Authority Act the Authority's annual tax levies are to be "at a rate sufficient to maintain the operating fund." The operating fund is defined under Section 15(3) as "the total amount required to meet the annual operating and capital expenses of the Authority." Section 15(4) further specifies that in determining the rate of taxation to be levied "the Authority shall take into account the amount of the annual operating grant."

Based on the above formula, the mill rate levied on taxable properties in the Province of British Columbia was 1.399 for 1983 (1982: 1.199).

BRITISH COLUMBIA ASSESSMENT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1983

7. FINANCING

Under Section 16(4) of the Assessment Authority Act, the Authority may "pending receipt of the proceeds of the taxes, borrow an amount not exceeding the proceeds of the taxes...and the loan shall be repaid from the proceeds of the taxes."

The total borrowings by the British Columbia Assessment Authority were \$18,778,000 in 1983 (1982: \$18,874,000).

8. COMMITMENTS

The Authority is committed to make the following payments on buildings, equipment and motor vehicles leased for periods of more than one year:

1984 -	\$1,376,601
1985 -	832,835
1986 -	421,657
1987 -	274,038
1988 -	164,894
1989 - 1990	<u>131,230</u>
	<u>\$3,201,255</u>

BRITISH COLUMBIA BUILDINGS CORPORATION

British Columbia Buildings Corporation

Balance Sheet**Assets**

	March 31	
	1984	1983
	000's	
Real estate investments		
Income-producing properties (Note 2)	513,900	455,342
Income-producing properties under construction (Note 3)	37,953	56,801
Land held for and under development (Note 4)	17,292	15,472
	<u>569,145</u>	<u>527,615</u>
Investment in British Columbia Place Ltd (Note 5)	205,000	205,000
Properties held for disposition	1,905	2,297
Corporate properties and equipment (Note 6)	9,894	10,227
Unamortized debt discount and issue expenses	36,186	43,767
Other assets (Note 7)	32,740	23,304
	<u>854,780</u>	<u>812,210</u>

Liabilities and Equity

Long-term debt (Note 8)	489,719	476,794
Notes payable to the Province of British Columbia (Note 9)	130,667	141,788
Short-term debt (Note 10)	79,643	51,818
Other liabilities (Note 11)	49,546	44,455
Contributions by the Province of British Columbia (Note 12)	62,427	63,100
Retained earnings	42,767	34,255
	<u>854,780</u>	<u>812,210</u>

Commitments (Note 13)

On Behalf of the Board:

George A. Rigsby, Director

Dennis F. Truss, Director

The accompanying notes are an integral part of these statements

Auditors' ReportTo the Lieutenant-Governor-in-Council
Province of British Columbia

We have examined the balance sheet of British Columbia Buildings Corporation as at March 31, 1984 and the statements of income, retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Buildings Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, British Columbia, Canada
May 11, 1984

CHARTERED ACCOUNTANTS

Statement of Income

	Year ended March 31	
	1984	1983
	\$000's	
Revenue		
Rentals	217,084	194,908
Other income	9,975	11,800
	<u>227,059</u>	<u>206,708</u>
Expenses		
Property management	55,249	54,161
Leases	45,181	41,398
Depreciation and amortization	25,284	22,497
Utilities	16,733	16,651
Property taxes and grants	9,515	8,430
General and administrative	9,021	9,335
	<u>161,983</u>	<u>152,472</u>
Net income before interest	65,076	54,236
Interest (Note 14)	66,984	37,657
Net Income	<u>6,512</u>	<u>16,579</u>

Statement of Retained Earnings

	Year ended March 31	
	1984	1983
	\$000's	
Balance, beginning of year	34,255	17,676
Net income	6,512	16,579
Balance, end of year	<u>42,767</u>	<u>34,255</u>

The accompanying notes are an integral part of these statements.

British Columbia Buildings Corporation

Statement of Changes in Financial Position

Financial Resources Provided By:

	Year ended March 31	
	1984	1983
	(\$000's)	
Operations		
Net income	8,512	16,579
Charges not requiring current cash outlay		
Depreciation and amortization	33,387	26,769
Cash flow from operations	41,899	43,348
Long-term debt	18,250	229,062
Short-term debt	27,825	39,818
Properties returned to the Province	382	33,805
Increase in other liabilities	5,001	1,553
	<u>94,457</u>	<u>347,586</u>

Financial Resources Used For:

Real estate investments	65,578	86,209
Reduction of notes payable to the Province	11,121	25,851
Reduction of Contributions by the Province	873	12,367
Sinking funds	6,442	5,239
Corporate properties and equipment, net	782	3,785
Investment in British Columbia Place Ltd.	—	205,000
Increase in other assets, net	8,861	9,135
	<u>94,457</u>	<u>347,586</u>

The accompanying notes are an integral part of these statements

Notes to the Financial Statements

March 31, 1984

1. Accounting Policies

(a) Capitalization of Costs

Real estate investments and corporate properties and equipment are recorded at cost less accumulated depreciation or amortization in addition to land and direct development and construction costs. Amounts capitalized as real estate investments include interest, property taxes, carrying and other related costs and the applicable portion of general and administrative expenses.

(b) Recognition of Revenue

The Corporation recognizes property income on a project basis at the earlier of 70% of occupancy or substantial completion. Prior to this date, any revenue earned on a property is deducted from the cost of construction.

(c) General Borrowings and Related Interest Charges

The interest on general borrowings attributable to income-producing properties under construction and land held for and under development is added to the cost of these assets, and the interest on general borrowings attributable to all other assets is expensed in the period to which it relates.

(d) Depreciation and Amortization

Real estate investments and corporate properties and equipment are depreciated or amortized on an individual basis by the straight-line method over their estimated useful lives or lease terms. The Corporation does not anticipate any salvage or residual values in setting its depreciation rates. Depreciation is prorated by month in the year of acquisition or disposal.

The estimated useful lives or lease terms of income-producing and corporate properties are between five and forty years. The estimated useful lives of all other assets are between three and ten years.

(e) Income Taxes

The Corporation is exempt from Federal and Provincial income taxes.

(f) Sinking Funds

Payments made to sinking funds with respect to retirement provisions of sinking fund bonds and debentures are netted against long-term debt until such time as the bonds or debentures are redeemed and cancelled. Interest earned on the sinking funds is treated as interest income with a corresponding increase in the sinking funds.

(g) Amortization of Debt Discount and Issue Expenses

Debt discount is amortized by the effective rate of interest method and issue expenses are amortized on a straight-line basis, both over the terms of the applicable notes.

(h) Foreign Exchange

During the year, the Corporation adopted the recommendations of the Canadian Institute of Chartered Accountants for foreign currency translation. Pursuant to these recommendations, monetary liabilities are translated at the rate in effect at the balance sheet date unless covered by forward exchange contracts, in which case they are translated at contract rates. The related interest expense is translated at average rates for the year. Unrealized foreign currency gains or losses on long-term monetary liabilities are reported as a deferred charge or credit and amortized over the remaining terms of the related liabilities on a straight-line basis. This change is not being applied retroactively because the effect of restatement is not significant.

2. Income-Producing Properties

	1984	1983
	\$000's	
Net book value:		
Cost	622,000	545,329
Accumulated depreciation	(108,100)	(89,987)
	<u>513,900</u>	<u>455,342</u>
Activity:		
Net book value, beginning of year	455,342	411,063
Cost of properties acquired, net	10,201	23,543
Cost of properties transferred from income-producing properties under construction	72,405	42,098
Depreciation expense	(23,948)	(21,362)
Net book value, end of year	<u>513,900</u>	<u>455,342</u>

3. Income-Producing Properties Under Construction

Balance, beginning of year	56,801	37,602
Direct development and construction costs	48,882	54,048
Capitalization of interest	3,184	3,111
Capitalization of general and administrative expenses	3,481	4,138
Cost of properties completed and transferred to income-producing properties	(72,405)	(42,098)
Balance, end of year	<u>37,963</u>	<u>56,801</u>

4. Land Held For and Under Development

Balance, beginning of year	15,472	14,103
Capitalization of interest and property tax	1,540	1,551
Acquisitions (disposals), net	280	(182)
Balance, end of year	<u>17,292</u>	<u>15,472</u>

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1984

5. Investment in British Columbia Place Ltd.

The Corporation owns the only outstanding share of British Columbia Place Ltd. (B.C. Place) and has an equity investment of \$205 million in that company. B.C. Place is a British Columbia Crown corporation which is developing a major site at False Creek in Vancouver, including B.C. Place Stadium which became fully operational in June 1983. Its summary financial statements are as follows:

British Columbia Place Ltd.
Balance Sheet

	March 31	
	1984	1983
	\$000's	
Assets		
Land and development costs	144,974	109,635
Stadium	124,244	110,574
Other assets	17,633	7,714
	<u>286,851</u>	<u>227,923</u>
Liabilities and Equity		
Accounts payable and accrued liabilities	16,482	22,923
Notes and debentures payable to the Province of British Columbia	65,551	—
Equity investment by shareholder, British Columbia Buildings Corporation	205,000	205,000
Deficit	(162)	—
	<u>286,851</u>	<u>227,923</u>

Statement of Stadium Operations

	Year ended March 31, 1984
	\$000's
Revenues	7,192
Expenses	4,988
	<u>2,204</u>
Depreciation and amortization	2,306
Loss	<u>162</u>

The accounting policies of B.C. Place are consistent with those of the Corporation except for depreciation of the Stadium structure costing \$101 million which is on the sinking fund method.

Under the British Columbia Place Act, the rights of the shareholder of B.C. Place are exercisable by the Minister of Finance for British Columbia and, accordingly, the investment is accounted for in the Corporation's accounts at cost. Any future dividends declared by B.C. Place will accrue to the Corporation and will be included in income.

6. Corporate Properties and Equipment

	1984	1983
	\$000's	
Office and data processing equipment	6,451	6,355
Corporate properties and leasehold improvements	4,494	4,843
Maintenance equipment	1,963	1,897
Vehicles	1,601	1,607
	<u>14,499</u>	<u>14,702</u>
Accumulated depreciation and amortization	<u>(4,805)</u>	<u>(4,475)</u>
	<u>9,694</u>	<u>10,227</u>

7. Other Assets

Cash	—	3,196
Temporary investments	5,000	8,000
Accounts receivable		
- Province of British Columbia	24,063	8,782
- Other	2,423	2,764
Deferred foreign exchange loss	858	—
Prepaid expenses	306	562
	<u>32,740</u>	<u>23,304</u>

8. Long-Term Debt
Total outstanding

	1984			1983		
	Number of Series	Average Effective Interest Rate	Principal \$000's	Number of Series	Average Effective Interest Rate	Principal \$000's
Payable in Canadian currency	26	13.44%	470,741	25	13.54%	452,657
Payable in United States currency (US \$32,000,000)	2	13.03%	40,835	2	13.03%	39,552
			511,576			492,209
Sinking funds on deposit with the Minister of Finance, Province of British Columbia relating to long-term debt of \$243,041,000 (1983 - \$224,957,000)			(21,857)			(15,415)
			<u>489,719</u>			<u>476,794</u>

Coupon rates on the long-term debt range from 3.25% to 15.69%.

The United States currency debt was translated to Canadian currency at the exchange rate prevailing at March 31, 1984, increasing the liability by \$1,283,000.

At the option of the Minister of Finance for Canada, Sinking Fund Debentures with an aggregate principal of \$165,041,000 maturing between 1997 and 2003 may be called prior to maturity under certain conditions on six months written notice.

The Province of British Columbia has unconditionally guaranteed the principal and interest on all long-term debt issued by the Corporation.

Issue during the year ended March 31, 1984

Series	Coupon Rate	Maturity Date	Principal \$000's
F-1	10.92%	June 10, 2003	18,084

Aggregate sinking fund and principal payments on all outstanding issues for each of the next five years

	\$000's
1984/85	9,358
1985/86	26,171
1986/87	50,380
1987/88	162,298
1988/89	16,298

British Columbia Buildings Corporation

Notes to the Financial Statements

March 31, 1984

9. Notes Payable to the Province of British Columbia

	1984	1983
	\$000's	
Interest free promissory notes due March 31, 1992 callable on 30 days notice	80,867	91,788
Interest bearing promissory notes due June 30, 1984, redeemable or callable on 30 days notice	50,000	50,000
	<u>130,867</u>	<u>141,788</u>

The interest free promissory notes are payable semi-annually in varying amounts over their terms.

The notes due June 30, 1984 bear interest rates which fluctuate monthly according to the Bankers' Acceptance rate.

Payments over the next five years

	\$000's
1984/85	61,007
1985/86	11,007
1986/87	12,007
1987/88	11,007
1988/89	11,007

10. Short-Term Debt

Short-term notes, maturing at varying dates to May 8, 1984	88,843	—
Promissory note, due May 14, 1984 bearing interest at 10.55%	10,000	25,000
Bankers' acceptances	—	26,818
	<u>79,843</u>	<u>51,818</u>

The short-term notes are payable to the Minister of Finance for British Columbia. These notes represent issues by the Ministry of Finance in United States currency which are fully hedged. The effective interest rates range from 9.64% to 10.21%, and average 9.99% for the notes outstanding.

The promissory note is also payable to the Minister of Finance for British Columbia.

11. Other Liabilities

Due to bank, unsecured	3,150	—
Accounts payable and accrued liabilities	29,893	27,386
Retentions on contracts	4,521	5,270
Accrued interest payable		
- Province of British Columbia	3,062	3,574
- Other	8,630	8,225
	<u>48,546</u>	<u>44,455</u>

12. Contributions by the Province of British Columbia

Balance, beginning of year	63,100	75,467
Properties returned to the Province, net	(673)	(12,367)
Balance, end of year	<u>62,427</u>	<u>63,100</u>

13. Commitments

The Corporation estimates that the cost to complete projects under construction will be \$24,000,000 of which \$8,000,000 has been committed.

The Corporation has entered into leases with third parties to provide space for its client ministries and its head office for varying periods up to the year 2003, at a total aggregate net rental of approximately \$152,000,000. Most leases are for between five and ten years and include renewal options.

Minimum annual lease payments which will be charged to operations in subsequent years, for leases in effect at March 31, 1984

	\$000's
1984/85	33,000
1985/86	28,000
1986/87	21,000
1987/88	17,000
1988/89	14,000
Post 1988/89	41,000
	<u>152,000</u>

14. Interest

	1984	1983
	\$000's	
Interest expense	85,759	52,095
Amortization of debt discount and issue expenses	7,698	4,272
Amortization of foreign exchange loss	425	—
	<u>73,882</u>	<u>56,367</u>
Deduct		
Interest assistance	10,000	10,000
Interest capitalized	4,590	4,401
Interest earned	2,708	4,309
	<u>17,298</u>	<u>18,710</u>
	<u>56,584</u>	<u>37,657</u>

The Province of British Columbia has agreed to provide assistance of up to \$10 million per annum towards the interest expense incurred by the Corporation in connection with its investment in B.C. Place, until the earlier of 1992 or such time as the cash flow to the Corporation from its investment exceeds the related interest expense.

15. Related Party Transactions

The Corporation is incorporated under the British Columbia Buildings Corporation Act as a Crown corporation of the Province of British Columbia, and is an agent of the Crown.

The Corporation received 96% of its total revenues from Provincial Government ministries. These revenues consist primarily of rents that are determined with reference to market, however, in such cases where comparable market rates do not exist, rents are based on the amortization of the capital costs.

During the year ended March 31, 1984, the Corporation acquired additional properties from the Province and its agents. These properties had an aggregate value of \$1,323,000 which was determined by reference to market values.

BRITISH COLUMBIA CELLULOSE COMPANY

Coopers
& Lybrand

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

The Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Cellulose Company as at December 31, 1983 and the statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
February 23, 1984

BRITISH COLUMBIA CELLULOSE COMPANY

BALANCE SHEET AS AT DECEMBER 31, 1983

A S S E T S

	1983 \$	1982 \$
CURRENT ASSETS		
Cash	38,619	99,870
Short-term deposits	849,127	1,774,961
Accrued interest and accounts receivable	5,557	26,361
Prepaid rentals and timber sale deposits	<u>50,970</u>	<u>50,970</u>
	944,273	1,952,162
 LOANS TO OCEAN FALLS CORPORATION (note 2)	 Nil	 Nil
 EQUIPMENT - at cost (note 3)	 2,011,247	 1,955,657
 OFFICE EQUIPMENT - at cost less accumulated depreciation of \$8,536 (1982 - \$8,114)	 <u>1,686</u>	 <u>2,108</u>
	<u>2,957,206</u>	<u>3,909,927</u>

L I A B I L I T I E S

CURRENT LIABILITIES

Accounts payable and accrued liabilities	<u>40,626</u>	<u>30,852</u>
--	---------------	---------------

S H A R E H O L D E R ' S E Q U I T Y

CAPITAL STOCK (note 4)	2	2
 RETAINED EARNINGS	 <u>2,916,578</u>	 <u>3,879,073</u>
	<u>2,916,580</u>	<u>3,879,075</u>
	<u>2,957,206</u>	<u>3,909,927</u>

APPROVED BY THE DIRECTORS

Ray Williston
Director

R. J. [Signature]
Director

BRITISH COLUMBIA CELLULOSE COMPANY
STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983 \$	1982 \$
INCOME		
Interest income	153,631	955,110
Standby fees	26,913	37,684
Gain on sale of equipment	<u> </u>	<u>2,273</u>
	<u>180,544</u>	<u>995,067</u>
EXPENSE		
Administrative	120,733	119,876
Research and development (note 1)	368,596	363,927
Other	<u>53,710</u>	<u>53,816</u>
	<u>543,039</u>	<u>537,619</u>
EARNINGS (LOSS) BEFORE EXTRAORDINARY ITEM	(362,495)	457,448
Provision for loss on Ocean Falls Corporation loan (note 2)	<u>(600,000)</u>	<u>(650,000)</u>
LOSS FOR THE YEAR (note 5)	(962,495)	(192,552)
RETAINED EARNINGS - BEGINNING OF YEAR	<u>3,879,073</u>	<u>9,071,625</u>
	2,916,578	8,879,073
DIVIDENDS PAID	<u> </u>	<u>5,000,000</u>
RETAINED EARNINGS - END OF YEAR	<u><u>2,916,578</u></u>	<u><u>3,879,073</u></u>

BRITISH COLUMBIA CELLULOSE COMPANY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983

	1983 \$	1982 \$
SOURCE OF WORKING CAPITAL		
From current operations		455,702
Proceeds on sale of equipment (note 3)		<u>48,071</u>
		<u>503,773</u>
USE OF WORKING CAPITAL		
For current operations	362,073	
Dividends		5,000,000
Loan to Ocean Falls Corporation	600,000	650,000
Purchase of equipment	<u>55,590</u>	
	<u>1,017,663</u>	<u>5,650,000</u>
(DECREASE) IN WORKING CAPITAL	(1,017,663)	(5,146,227)
WORKING CAPITAL - BEGINNING OF YEAR	<u>1,921,310</u>	<u>7,067,537</u>
WORKING CAPITAL - END OF YEAR	<u><u>903,647</u></u>	<u><u>1,921,310</u></u>
REPRESENTED BY:		
Current assets	944,273	1,952,162
Current liabilities	<u>40,626</u>	<u>30,852</u>
WORKING CAPITAL - END OF YEAR	<u><u>903,647</u></u>	<u><u>1,921,310</u></u>

BRITISH COLUMBIA CELLULOSE COMPANY

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1983

1. OPERATIONS

The company is investigating the feasibility of an experimental wood operation, using poorer quality timber and residual waste from cedar manufacturing. During the year the company continued to work on this project and some initial wood processing is now taking place. Professional fees for cruising and engineering on the company's experimental timber sale, together with development work on the experimental wood product, amounted to \$368,596.

It is the company's intention to establish the feasibility of this new wood product so as to encourage private enterprise to develop a pilot plant and, ultimately, a market for poorer quality timber on the B.C. Coast.

2. LOANS TO OCEAN FALLS CORPORATION

	1983 \$	1982 \$
Amounts loaned	3,750,000	3,150,000
Less: Provision for doubtful collection	(3,750,000)	(3,150,000)
	<u>Nil</u>	<u>Nil</u>

The loans to Ocean Falls Corporation are with interest at prime bank lending rate plus 1/2%. Interest has been paid to December 31, 1979. Security is by way of fixed and floating charges on specified properties subject only to a prior debenture to the Province of British Columbia. Of the total loans outstanding, \$1,750,000 is on a demand basis and \$2,000,000 is repayable June 30, 1985. In view of the closure of its newsprint operation, the ability of Ocean Falls Corporation to repay this loan is considered doubtful. Accordingly, full provision has been made for the potential loss and no interest has been accrued since January 1, 1980.

3. EQUIPMENT

The company purchased certain manufacturing equipment in anticipation of establishing an experimental logging operation at Ocean Falls, B.C. This project was halted for an indefinite period, and the equipment is currently being stored and held for sale or use in the redevelopment of Ocean Falls. In addition, during 1983 the company acquired certain experimental equipment necessary to carry out the research for its experimental wood product. No depreciation is being charged during this experimental processing stage.

BRITISH COLUMBIA CELLULOSE COMPANY
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 1983

4. CAPITAL STOCK

	1983	1982
	\$	\$
Authorized -		
1,000,000 common shares of no par value		
Issued and fully paid -		
2 shares	2	2
	=	=

These shares are wholly-owned by the Province of British Columbia.

5. INCOME TAXES

As a Provincial Crown Corporation, the company is exempt from federal and provincial income taxes.

6. RELATED PARTY TRANSACTIONS

Reference should be made to notes 2 and 4 for related party transactions. Management of the company's short-term deposits is handled by the Ministry of Finance.

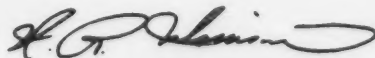
BRITISH COLUMBIA DEVELOPMENT CORPORATION

CONSOLIDATED BALANCE SHEET as at March 31, 1984

	Notes	1984	1983
Assets			
Industrial development programs			
Land and development projects	1	\$103,262,198	\$108,296,972
Loans to industrial enterprises		73,540,262	78,526,573
Property leases receivable		5,588,265	6,079,031
Rental properties	2	18,898,969	7,169,722
		<u>201,289,694</u>	<u>200,072,298</u>
Cash in banks		3,590,587	719,305
Accounts receivable		1,178,893	4,863,714
Other assets	3	1,913,364	1,718,281
Small business development fund	4	182,738,130	8,202,676
Trust assets	5	26,277,220	32,282,685
		<u>\$416,987,888</u>	<u>\$247,858,959</u>
Liabilities			
Accounts payable and accrued liabilities		\$ 9,309,901	\$ 9,337,904
Term debt	6	153,169,256	143,404,080
Small business development fund		182,738,130	8,202,676
Trust liability		26,277,220	32,282,685
		<u>371,494,507</u>	<u>193,227,345</u>
Shareholder's equity			
Share capital	7	54,618,300	42,500,000
Contributed surplus		11,807,545	11,778,315
Retained earnings (deficit)		(20,932,464)	353,299
		<u>45,493,381</u>	<u>54,631,614</u>
		<u>\$416,987,888</u>	<u>\$247,858,959</u>
Contingent liabilities	8		

Approved by the Directors

Director



Director



CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS
for the year ended March 31, 1984

	1984	1983
Revenue		
Industrial development programs		
Land and development project sales	\$ 6,731,160	\$ 3,809,568
Loans and guarantees, interest and fees	9,731,590	12,456,073
Lease financing	705,384	1,015,707
Property rentals	686,282	376,611
Management fees	1,028,901	1,683,922
Interest on cash deposits	463,824	605,822
Other	537,344	115,715
	<u>19,884,485</u>	<u>20,063,418</u>
Expense		
Cost of sales, land and development projects	6,072,739	2,316,726
Interest on term debt	19,085,237	18,779,895
Property taxes	3,374,395	2,660,885
Staff remuneration and benefits	2,679,523	2,475,735
Advertising and business development	280,691	1,033,613
General administration	1,163,861	1,036,821
Professional services	467,124	510,281
Depreciation and amortization	559,642	448,662
	<u>33,683,212</u>	<u>29,262,618</u>
less: expenses capitalized to land and development projects	<u>4,024,031</u>	<u>10,490,988</u>
	<u>29,659,181</u>	<u>18,771,630</u>
Earnings (loss) before the following	<u>(9,774,696)</u>	<u>1,291,788</u>
Provision for losses on land and development projects	8,534,781	5,818,005
Provision for losses on loans and guarantees	2,976,286	2,135,639
	<u>11,511,067</u>	<u>7,953,644</u>
Net (loss) for the year	<u>(21,285,763)</u>	<u>(6,661,856)</u>
Retained earnings, beginning of year	<u>353,299</u>	<u>7,015,155</u>
Retained earnings (deficit), end of year	<u><u>\$ (20,932,464)</u></u>	<u><u>\$ 353,299</u></u>

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
for the year ended March 31, 1984

	1984	1983
Financial resources used for		
Industrial development programs		
Additions to land and development projects	\$ 12,430,954	\$ 29,417,271
less: cost recoveries and provision for losses	17,465,728	15,183,637
Net increase (decrease)	(5,034,774)	14,233,634
Loan disbursements	11,120,798	22,222,620
less: loan repayments and provision for losses	16,107,109	9,154,710
Net increase (decrease)	(4,986,311)	13,067,910
Additions to property leases receivable	-	733,200
less: lease payments	490,766	203,387
Net increase (decrease)	(490,766)	529,813
Additions to rental properties, net of depreciation	11,729,247	410,773
Net additions to programs	1,217,396	28,242,130
Net loss for the year	21,285,763	6,661,856
	<u>\$ 22,503,159</u>	<u>\$ 34,903,986</u>
Financial resources provided by		
Term debt	\$ 9,765,176	\$ 32,600,076
Share capital	12,118,300	-
Contributed surplus	29,230	2,537,263
Other sources	590,453	(233,353)
	<u>\$ 22,503,159</u>	<u>\$ 34,903,986</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1984

1. Land and development projects

	1984			1983	
	Held for future development	Under development	Held for sale	Total	Total
Balance, beginning of year	\$ 22,167,616	\$ 37,579,807	\$ 48,549,549	\$ 108,296,972	\$ 94,063,338
Add:					
Acquisitions and direct development costs	94,572	3,768,594	4,543,757	8,406,923	18,926,283
Interest and property taxes capitalized	1,005,199	985,129	1,260,967	3,251,295	8,381,369
Indirect overhead capitalized	61,864	247,508	463,364	772,736	2,109,619
Deduct:					
Cost of sales	(147,663)	(2,643,765)	(3,281,311)	(6,072,739)	(2,316,726)
Other cost recoveries	(159,686)	(2,596,959)	(101,563)	(2,858,208)	(7,048,906)
Transfers between accounts	(589,384)	1,492,508	(903,124)	-	-
Provision for losses	(4,500,000)	(4,023,491)	(11,290)	(8,534,781)	(5,818,005)
Balance, end of year	\$ 17,932,518	\$ 34,809,331	\$ 50,520,349	\$ 103,262,198	\$ 108,296,972

A total of \$12,746,342 (1983-\$4,615,936) of interest and property taxes related to certain land and development projects was expensed during the year rather than capitalized because the carrying value of those projects otherwise would have exceeded their estimated net realizable value. This amount is in addition to the provision for losses of \$8,534,781 (1983-\$5,818,005) from the diminution in land values.

2. Rental properties

Rental properties are carried at cost less accumulated depreciation of \$958,010 (1983-\$597,742).

	1984	1983
Land and buildings	\$ 18,195,844	\$ 6,429,097
Other property	703,125	740,625
	<u>\$ 18,898,969</u>	<u>\$ 7,169,722</u>

Land and buildings include \$12,087,952 of property acquired from the British Columbia Harbours Board during the year.

3. Other assets

	1984	1983
Premises and equipment, at cost	\$ 1,273,935	\$ 1,254,280
less: accumulated depreciation and amortization	694,728	498,611
	579,207	755,669
Deferred charges	1,334,157	962,612
	<u>\$ 1,913,364</u>	<u>\$ 1,718,281</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1984, continued

4. Small business development fund

Under an agreement with the Province of British Columbia, the Corporation operates the Small Business Development Fund which provides term loans to industrial enterprises. The fund consists of:

Assets	1984	1983
Cash and short term investments	\$136,294,335	\$ 409,456
Accrued investment interest	10,749,473	-
Loans receivable, less allowance for loan losses	34,961,998	7,791,643
Indemnity due from the Province of British Columbia	732,324	1,577
	<u>\$182,738,130</u>	<u>\$ 8,202,676</u>
Liabilities		
Notes guaranteed by the Province of British Columbia	\$182,264,165	\$ 8,000,000
Other liabilities	473,965	202,676
	<u>\$182,738,130</u>	<u>\$ 8,202,676</u>

5. Trust assets

Under an agreement with the Province of British Columbia, the Corporation acts as agent and administrator of the Low Interest Loan Assistance Program (LILA). Assets administered under this program consist of:

	1984	1983
Cash and bank term deposits	\$ 4,445,646	\$ 3,630,713
Loans receivable, less allowance for loan losses	21,831,574	28,651,972
	<u>\$ 26,277,220</u>	<u>\$ 32,282,685</u>

6. Term debt

Notes guaranteed by the Province of British Columbia:

	1984	1983
Payable in five equal annual instalments commencing March 5, 1988, with interest at 8.95% payable semi-annually	\$ 64,300,000	\$ 64,300,000
less: unamortized discount based on an effective interest rate of 15.75%	16,200,306	17,819,538
Payable December 1, 1986, with interest at 16¼% payable semi-annually (U.S. \$12,400,000)	48,099,694	46,480,462
	<u>16,002,200</u>	<u>15,204,880</u>

Notes payable to the Province of British Columbia:

	1984	1983
Revolving credit facility with interest currently at 10.95%, adjusted and payable semi-annually	58,000,000	44,000,000
Term notes, payable in 1984 with interest currently at 9.9%	4,000,000	17,000,000

Loans payable to the Province of British Columbia pursuant to the Subsidiary Agreement on Industrial Development:

	1984	1983
Payable progressively as the Corporation sells or leases its Duke Point properties, with interest at 7½%	13,000,000	13,000,000
Payable without interest on the fifth anniversary of the project's future completion date	5,500,000	-
Payable progressively until October 16, 1990, with interest at 6¼%, adjusted annually	2,420,000	2,481,000

Mortgages, secured by certain lands and buildings, due August 31, 1984, payable progressively prior to maturity as the Corporation sells the mortgaged property, with interest at 12% and 14% payable quarterly

	1984	1983
Other term debt	1,847,362	937,738
	<u>\$153,169,256</u>	<u>\$143,404,080</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS March 31, 1984, continued

7. Share capital	1984	1983
Authorized		
\$200,000,000 divided into 2,000,000 shares with a par value of \$100 each		
Issued		
546,183 shares (1983-425,000 shares)	<u>\$ 54,618,300</u>	<u>\$ 42,500,000</u>

During the year 121,183 shares were issued to the Province of British Columbia as consideration for certain assets acquired from the British Columbia Harbours Board.

8. Contingent liabilities

As part of its industrial development program, the Corporation has guaranteed indebtedness and performance of certain industrial enterprises amounting to \$8,270,000 (1983-\$6,830,000).

9. Related party transactions

In the ordinary course of business, the Corporation enters into transactions with related parties including the Province of British Columbia, its agencies and other Crown corporations.

10. Comparative figures

Certain of the 1983 comparative figures have been reclassified to conform with the current year's presentation.

Auditors' Report

To the Honourable Donald M. Phillips,
Minister of Industry and Small Business Development,
Province of British Columbia.

We have examined the consolidated balance sheet of British Columbia Development Corporation as at March 31, 1984 and the consolidated statements of earnings and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Vancouver, Canada.
May 17, 1984.

Campbell Sharp
Chartered Accountants

**BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING
AUTHORITY**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Educational Institutions Capital Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Educational Institutions Capital Financing Authority as at 31 March 1984 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
15 June 1984

EXHIBIT A

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1984

ASSETS

	<u>1984</u>	<u>1983</u>
Current		
Accrued interest receivable	\$ 15,999,308	\$ 12,593,009
Instalments to sinking funds receivable within one year	<u>9,345,722</u>	<u>7,397,371</u>
	<u>25,345,030</u>	<u>19,990,380</u>
Long-term loans receivable (note 1 and schedule 1)	382,474,778	303,750,129
Less accumulated sinking fund instalments and investment income	<u>22,535,913</u>	<u>13,313,981</u>
	<u>359,938,865</u>	<u>290,436,148</u>
	<u>\$ 385,283,895</u>	<u>\$ 310,426,528</u>

LIABILITIES

Current		
Accrued interest payable	\$ 15,999,308	\$ 12,593,009
Instalments to sinking funds payable within one year	<u>9,345,722</u>	<u>7,397,371</u>
	<u>25,345,030</u>	<u>19,990,380</u>
Long-term debt (note 4)	382,474,778	303,750,129
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 5)	<u>22,535,913</u>	<u>13,313,981</u>
	<u>359,938,865</u>	<u>290,436,148</u>
	<u>\$ 385,283,895</u>	<u>\$ 310,426,528</u>

The five accompanying notes and Schedule 1
are an integral part of these financial statements.

Approved by the Authority:

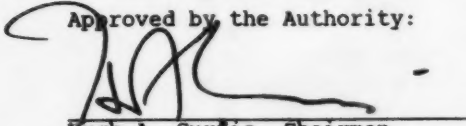
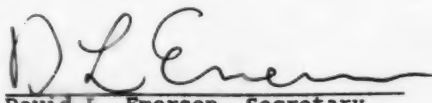

Hugh A. Curtis, Chairman
David L. Emerson, Secretary

EXHIBIT B

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
Sources of Funds		
Proceeds of Authority debentures issued	\$ 80,460,000	\$ 82,653,000
Interest on long-term loans receivable	49,426,485	38,195,888
Unrealized foreign exchange gain on long-term loans	213,000	18,000
Short-term investment income	-	105,560
	<u>130,099,485</u>	<u>120,972,448</u>
Sinking funds		
Instalments received	7,410,736	5,591,237
Income on investments	<u>1,834,423</u>	<u>1,375,447</u>
	9,245,159	6,966,684
Less Funds management fees (note 5)	<u>23,227</u>	<u>21,474</u>
	<u>9,221,932</u>	<u>6,945,210</u>
	<u>\$ 139,321,417</u>	<u>\$ 127,917,658</u>
Uses of Funds		
Loans issued	\$ 80,460,000	\$ 82,653,000
Interest on long-term debt	49,426,485	38,195,888
Unrealized foreign exchange loss on long-term debt	213,000	18,000
Transfer of excess assets to Province of British Columbia (note 3)	-	105,560
	<u>130,099,485</u>	<u>120,972,448</u>
Net increase in sinking funds	<u>9,221,932</u>	<u>6,945,210</u>
	<u>\$ 139,321,417</u>	<u>\$ 127,917,658</u>

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

1. The Authority

The Authority was established by the Educational Institution Capital Finance Act, R.S. 1979, Chapter 102. Section 3 of the Act states "The purpose of the authority is to assist designated educational institutions to finance their capital expenditures by purchasing debentures issued by them with money raised by the issue and sale of debentures of the authority".

Loans are made by the Authority to the educational institutions under terms and conditions identical to those governing the borrowing of the Authority itself.

2. Significant accounting policies

- a) Sinking fund instalments received from educational institutions in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments, and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

- b) Loans receivable, debt payable, and related accrued interest receivable and payable denominated in United States dollars have been converted to Canadian dollars at the rate prevailing at 31 March 1984.

It is not considered necessary to defer and amortize the gains and losses arising on U.S. exchange, as they are fully offsetting and have no effect on the net financial position of the Authority. Gains and losses on U.S. exchange are therefore reflected in the statement of sources and uses of funds in the year in which they occur.

3. Transfer of excess assets to the Province of British Columbia

During the previous year, some funds borrowed by the Authority were temporarily invested prior to re-lending them to educational institutions. These investments generated earnings which were considered to be in excess of the Authority's requirements. The Minister of Finance, pursuant to Section 5(2) of the Educational Institution Capital Finance Act, authorized the payment of the excess into the Consolidated Revenue Fund of the Province of British Columbia.

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

4. Long-term debt

	<u>1984</u>	<u>1983</u>
Canada Pension Plan Investment Fund 9.41% to 17.51% debentures, due 1998 through 2004.	\$ 380,666,000	\$ 303,953,000
Province of British Columbia Pension Funds 10.875% to 11.75% debentures due 1989 and 1993	4,772,000	1,025,000
General public 16.875%, due 1986	6,382,500	6,169,500
	391,820,500	311,147,500
Less instalments to sinking funds payable within one year	<u>9,345,722</u>	<u>7,397,371</u>
Exhibit A	<u>\$ 382,474,778</u>	<u>\$ 303,750,129</u>

Long-term debt includes a provision for loss on U.S. Exchange of \$1,382,500 (1983: \$1,169,500).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the long-term debt of the Authority.

Sinking fund instalments of \$9,345,722 are due in each of the next five years.

5. Sinking fund assets at 31 March:

	<u>1984</u>	<u>1983</u>
Cash	\$ 425,468	\$ 116,168
Investments at cost (Market value \$21,260,395 1983: \$12,776,963)	21,484,395	12,917,463
Accrued interest	632,548	301,824
	22,542,411	13,335,455
Less Funds management fees payable	<u>6,498</u>	<u>21,474</u>
Exhibit A	<u>\$ 22,535,913</u>	<u>\$ 13,313,981</u>

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
AS AT 31 MARCH 1984

5. Sinking fund assets at 31 March (continued):

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1984, in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

SCHEDULE 1

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
University of British Columbia 9.41% to 17.51%, due 1986 to 2004, inclusive	\$ 99,798,000	\$ 87,292,800
Simon Fraser University 9.41% to 17.00%, due 1986 to 2004, inclusive	43,876,125	35,221,475
University of Victoria 9.41% to 17.00%, due 1986 to 2004, inclusive	28,843,125	27,832,475
Emily Carr College of Art and Design 10.49% to 16.875%, due 1986 to 2002, inclusive	6,450,085	6,435,260
Fraser Valley College 10.68% to 17.00%, due 1986 to 2003, inclusive	15,046,541	9,028,308
Pacific Vocational Institute 10.68% to 16.10%, due 1993 to 2003, inclusive	12,445,000	8,074,000
Douglas College 10.875% to 17.51%, due 1989 to 2004, inclusive	43,062,300	34,181,300
Camosun College 11.37% to 16.875%, due 1986 to 2004, inclusive	13,993,911	11,116,236
Vancouver Community College 10.92% to 17.51%, due 1993 to 2004, inclusive	52,079,000	33,298,000
Justice Institute of British Columbia 13.39% to 16.875%, due 1986 and 2000	1,028,533	1,007,553
Okanagan College 12.55% to 17.51%, due 2000 and 2001	10,220,000	10,220,000
Pacific Marine Training Institute 11.75% to 17.01%, due 1993 to 2004, inclusive	8,394,000	6,800,000

SCHEDULE 1
(continued)

BRITISH COLUMBIA EDUCATIONAL INSTITUTIONS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
East Kootenay Community College 12.01% to 17.01%, due 2000 to 2002, inclusive	\$ 9,150,700	\$ 9,150,700
Northwest Community College 11.75% to 13.18%, due 1993 and 2001	379,000	259,000
Selkirk College 11.65% to 16.53%, due 1993 to 2003, inclusive	3,594,000	2,224,000
Capilano College 11.65% to 17.00%, due 1993 to 2003, inclusive	15,056,000	12,080,000
Cariboo College 11.75% to 16.875%, due 1986 to 2003, inclusive	4,022,446	2,928,512
New Caledonia College 10.92% to 14.81%, due 2001 and 2003	3,887,000	887,000
Northern Lights College 12.13% to 17.51%, due 2001 to 2004, inclusive	12,641,000	11,547,000
North Island College 11.37% to 17.01%, due 2001 and 2003	1,003,000	255,000
Malaspina College 11.53% to 16.875%, due 1986 to 2003, inclusive	2,552,234	1,308,881
British Columbia Institute of Technology 11.53% to 11.75%, due 1993 and 2003	3,098,500	
Kwantlen College 10.92%, due 2003	<u>1,200,000</u>	
	\$ 391,820,500	\$ 311,147,500
Less instalments to sinking funds receivable within one year	<u>9,345,722</u>	<u>7,397,371</u>
Exhibit A	<u>\$ 382,474,778</u>	<u>\$ 303,750,129</u>
Long-term loans receivable include a provision for gain on U.S. exchange of \$1,382,500 (1983: \$1,169,500)		

BRITISH COLUMBIA FERRY CORPORATION

**THORNE
RIDDELL**

Chartered Accountants



AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Ferry Corporation as at March 31, 1984 and the statements of income, accumulated income reinvested in corporation assets (deficit) and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
May 18, 1984

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF INCOME

YEAR ENDED MARCH 31, 1984

(expressed in thousands)

	<u>1984</u>	<u>1983</u>
Operating revenues		
Tolls	\$ 94,593	\$ 86,660
Catering	23,737	22,707
Other income (note 10)	1,949	1,322
	<u>120,279</u>	<u>110,689</u>
Less cost of food and goods sold	<u>9,174</u>	<u>8,889</u>
	<u>111,105</u>	<u>101,800</u>
Operating expenses		
Salaries, wages and benefits	83,449	78,386
Fuel and lubricants	25,352	28,315
Materials, operating supplies and services	10,338	10,853
Contracted replacements, repairs and maintenance	6,950	15,435
Marketing, general and administrative	3,283	3,398
Charter fees	2,946	2,626
	<u>132,318</u>	<u>139,013</u>
Operating loss before subsidy	21,213	37,213
Province of British Columbia subsidy (note 11)	<u>43,000</u>	<u>43,000</u>
Income from operations	21,787	5,787
Interest expense (note 12)	<u>6,198</u>	<u>5,073</u>
INCOME BEFORE DEPRECIATION AND EXTRAORDINARY ITEM	<u>15,589</u>	<u>714</u>
Depreciation	30,586	34,724
Extraordinary item		
Provision for uncollectibility of an accounts receivable from British Columbia Steamship Company (1975) Ltd.	-	1,951
	<u>30,586</u>	<u>36,675</u>
LOSS AFTER DEPRECIATION AND EXTRAORDINARY ITEM	<u>\$ 14,997</u>	<u>\$ 35,961</u>

BRITISH COLUMBIA FERRY CORPORATION
STATEMENT OF ACCUMULATED INCOME
REINVESTED IN CORPORATION ASSETS (DEFICIT)
YEAR ENDED MARCH 31, 1984
(expressed in thousands)

	<u>1984</u>	<u>1983</u>
Accumulated income reinvested in corporation assets at beginning of year	\$ 1,289	\$ 36,543
Loss for the year after depreciation and extraordinary item	(14,997)	(35,961)
Prior years' self-insurance fund provision	-	1,153
Payment to Province of British Columbia of excess of sinking fund assets over related long-term debt obligations	-	(446)
ACCUMULATED INCOME REINVESTED IN CORPORATION ASSETS (DEFICIT) AT END OF YEAR	<u>\$ (13,708)</u>	<u>\$ 1,289</u>

BRITISH COLUMBIA FERRY CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1984
(expressed in thousands)

	<u>1984</u>	<u>1983</u>
Working capital derived from:		
Operations		
Net income (loss) for the year after depreciation and extraordinary item	\$(14,997)	\$(35,961)
Charges not affecting working capital - Depreciation	30,586	34,724
Amortization of promissory note discount and issue costs	741	639
Loss on retirement of fixed assets	248	483
Increase in accrued sick leave liability	164	1,388
	<u>16,742</u>	<u>1,273</u>
Proceeds from promissory note issue	14,739	-
Materials received from the Province of British Columbia	1,001	-
Transfer of reserved funds to working capital	5,680	-
Proceeds on sale of fixed assets	9	200
Decrease in self-insurance fund assets	-	1,153
	<u>38,171</u>	<u>2,626</u>
Working capital applied to:		
Fixed asset additions	7,142	26,804
Increase in accrued sick leave liability fund assets	-	1,387
Payments to Province from sinking fund	-	446
	<u>7,142</u>	<u>28,637</u>
Working capital deficiency decrease (increase)	31,029	(26,011)
Working capital deficiency at beginning of year	<u>37,506</u>	<u>11,495</u>
Working capital deficiency at end of year	<u>\$ 6,477</u>	<u>\$ 37,506</u>
Working capital deficiency comprises:		
Current assets	\$ 14,201	\$ 14,943
Current liabilities	<u>20,678</u>	<u>52,449</u>
	<u>\$ 6,477</u>	<u>\$ 37,506</u>

BRITISH COLUMBIA FERRY CORPORATION

STATEMENT OF ACCOUNTING POLICIES

YEAR ENDED MARCH 31, 1984

In accordance with Section 8(7) of the Ferry Corporation Act the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

Inventories -

Inventories are valued at the lower of cost and current replacement cost.

Long-Term Disability -

Amounts paid to the Superannuation Branch of the Public Service Commission under the Long-Term Disability Plan are accounted for by the Corporation on the basis of accruing in the financial statements that portion estimated to be payable to employees until retirement for individual disability with the balance of the amounts paid being included in prepaid expenses.

Fixed assets -

Acquired from the Province of British Columbia effective January 1, 1977:

(a) Ships

Ships, which comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of \$1, have been revalued by the Corporation and are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 on the basis of construction records for labour and materials valued at 1977 cost exclusive of any federal ship building subsidies which may have been available during the extended period of years during which the individual ships were built and during which such subsidies fluctuated substantially. The estimated depreciated replacement value of the ships at January 1, 1977 is not intended to reflect fair market value of the fleet nor can it be considered to approximate fair market value because of the specialized nature and limited saleability of the ships themselves.

Accounting Policies
Page 2

Fixed Assets - (continued)

In addition, three ships presently under charter by the Province until 1994 are subchartered to the Corporation for the same period at an annual cost of \$1 each, with the Corporation being responsible for all operating, repair, and maintenance costs. Under the terms of the subcharter agreement with the Province, the Corporation may in 1994 request that the Province exercise its option to purchase these ships at its own expense in accordance with the terms of its charter agreement. In the event that such option is exercised, clear title to the ships will be transferred to the Corporation. As a result of these transactions and agreements, these ships are reflected as capital assets of the Corporation in the accompanying financial statements and are similarly stated at their estimated depreciated replacement value as at January 1, 1977.

(b) Berths, buildings and equipment

Berths, buildings and equipment also comprise part of the total assets acquired from the Province effective January 1, 1977 by Order-In-Council dated December 16, 1976 and transferred at an assigned value of \$1.

These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at January 1, 1977 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Additions and disposals subsequent to January 1, 1977:

The costs of major replacements, additions, extensions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

On October 1, 1983 the remaining buildings and equipment at Deas Dock facility, not acquired from the Province on January 1, 1977 were transferred at an assigned value of \$1. These assets are reflected in the accompanying financial statements at their estimated depreciated replacement value as at October 1, 1983 based upon an appraisal made by Universal Appraisal Company Limited as at that date.

Accounting Policies
Page 3

Depreciation -

Fixed assets are depreciated on the straight line method based upon the following useful lives:

Ships	25 years
Berths	5 - 10 years
Buildings and equipment	4 - 25 years

Effective April 1, 1983 the estimated useful lives of ships that have been modified or re-engined is 25 years from date of modification.

Amortization of promissory note discount and issue costs -

Promissory note discount is amortized on a compound interest method over the term of the debt. Issue costs are amortized on a straight-line basis over the term of the debt.

Provision for annual refit costs -

The Corporation provides for ship refit expense by charging against income the anticipated costs over the period between refits.

BRITISH COLUMBIA FERRY CORPORATION

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

1. CASH AND SHORT-TERM INVESTMENTS

Funds, other than those required for immediate settlement of liabilities, are invested in short-term commercial securities authorized pursuant to the terms and provisions of the Financial Administration Act of British Columbia. The investments are arranged through the Ministry of Finance of the Province.

2. ACCOUNTS RECEIVABLE

Provision has been made for the uncollectibility of a 1980 accounts receivable of \$1,950,619 due from the British Columbia Steamship Company (1975) Ltd. for the lease and modifications to the Lessee's specifications of the M.V. "Queen of Prince Rupert".

3. INVENTORIES

	<u>1984</u>	<u>1983</u>
	(expressed in thousands)	
Spare components, parts and supplies	\$ 6,832	\$ 6,026
Fuel and lubricants	1,980	2,031
Goods for resale and catering supplies	<u>440</u>	<u>453</u>
	<u>\$ 9,252</u>	<u>\$ 8,510</u>

4. RESERVED FUNDS

During the year the Corporation transferred funds reserved for accrued sick leave liability to general operating funds.

Notes
Page 2

5. FIXED ASSETS

	1984		1983	
	(expressed in thousands)			
	Cost or Appraised Value	Accumulated Depreciation	Net Book Value	Net Book Value
Ships owned	\$ 283,258	\$ 90,677	\$ 192,581	\$ 198,745
Ships under capital lease	63,051	19,280	43,771	46,465
Berths, buildings and equipment	114,654	63,688	50,966	58,806
Land	723	-	723	723
Construction in progress	3,732	-	3,732	10,008
	<u>\$ 465,418</u>	<u>\$ 173,645</u>	<u>\$ 291,773</u>	<u>\$ 314,747</u>

6. LONG-TERM DEBT

	1984	1983
	(expressed in thousands)	
Long-term debt issued by the Corporation		
8.95% Promissory notes (effective rate of 15.75%), are repayable in five equal annual instalments of \$5.7 million commencing March 5, 1988	\$ 28,500	\$ 28,500
Less unamortized discount and issue costs	<u>7,332</u>	<u>8,072</u>
	<u>21,168</u>	<u>20,428</u>
12.08% Promissory note (effective rate of 12.44%) due September 9, 2003 is repayable by annual sinking fund payments of \$322,492 commencing September 9, 1984	14,758	-
Less unamortized issue costs	<u>18</u>	<u>-</u>
	<u>14,740</u>	<u>-</u>
	<u>\$ 35,908</u>	<u>\$ 20,428</u>

Principal and sinking fund payments due in each of the next five years:

1985	1986	1987	1988	1989
\$ 322,492	\$ 322,492	\$ 322,492	\$ 6,022,492	\$ 6,022,492

The Province of British Columbia unconditionally guarantees the payment of principal and interest on the promissory notes.

Notes
Page 3

7. ACCRUED SICK LEAVE LIABILITY

On September 1, 1978 the Corporation introduced short-term illness and injury and long-term disability plans and as of that date all employees ceased accruing sick leave credits. Under the collective agreement with the employees, in the event of illness, the accumulated sick time may be withdrawn prior to retirement and on retirement any balance remaining is payable in cash at 50% of accredited time. The liability as at March 31, 1982 based upon a recent actuarial evaluation by William M. Mercer Limited established the present lump sum value of cash payouts on retirement to all employees at \$5,144,000 which, with interest will accumulate an amount required to meet those obligations.

8. SHARE CAPITAL

On October 1, 1983 the Corporation acquired certain materials and supplies valued at \$1,001,485 from the Ministry of Transportation and Highways and is obligated to issue 10,015 shares.

9. CONTRIBUTED SURPLUS

	<u>1984</u>	<u>1983</u>
	(expressed in thousands)	
Excess of estimated depreciated replacement value over assigned value of \$1 of assets acquired from the Province of British Columbia		
- Ships, berths, buildings and equipment effective January 1, 1977	\$ 249,674	\$ 249,674
- Buildings and equipment effective October 1, 1983	<u>727</u>	<u>-</u>
	<u>\$ 250,401</u>	<u>\$ 249,674</u>

Notes
Page 4

10. OTHER INCOME

	<u>1984</u>	<u>1983</u>
	(expressed in thousands)	
Parking and ancilliary traffic revenue	\$ 837	\$ 734
Interest earned on funds in bank and short-term investments	1,112	288
Grant of right-of-way to B.C. Hydro	-	300
	<u>\$ 1,949</u>	<u>\$ 1,322</u>

11. PROVINCIAL SUBSIDY AND BENEFITS

The Corporation receives a subsidy from the Province of British Columbia which is determined annually.

Included in fixed assets as "ships under capital lease" are three ships leased from the Province at an annual cost of \$1 each. The annual cost of these charters to the Province is \$4,819,800. In addition the Corporation utilizes Crown land for terminals and highway access without rental or property taxes. The value of these benefits is indeterminable. The Corporation, as an agent of the Crown, is not liable to taxation, including taxation on improvements, except insofar as the Crown is liable.

The Corporation utilizes Ministries and Agencies of the Provincial Government for negotiation and purchase of fuel, materials, communications and until October 1, 1983 terminal maintenance and construction services. The aggregate of these transactions is \$45.3 million (1983 - \$54.3 million).

12. INTEREST EXPENSE

	<u>1984</u>	<u>1983</u>
	(expressed in thousands)	
Interest expense, amortization of promissory note discount and amortization of debt issue cost on:		
- long term debt	\$ 4,292	\$ 3,209
- short term borrowings	<u>1,906</u>	<u>1,864</u>
	<u>\$ 6,198</u>	<u>\$ 5,073</u>

Notes
Page 5

13. COMMITMENTS

The Corporation is contractually committed to complete the double-decking of the M.V. "Queen of Alberni" and to the double-decking of and improvements to Langdale terminal. The total estimated cost of these capital projects is \$10.8 million and as at March 31, 1984 the estimated remaining cost to complete these commitments is \$8.1 million.

Not included in the accounts is a lease commitment of \$5.4 million for the M.V. "Quinsam" which is fully recoverable through a non-cancellable sub-lease with the Ministry of Transportation and Highways for British Columbia.

BRITISH COLUMBIA HARBOURS BOARD



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Harbours Board:

I have examined the statement of financial position of the British Columbia Harbours Board as at 31 October 1983 and the statements of income and retained earnings and changes in financial position for the seven months then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 October 1983 and the results of its operations and the changes in its financial position for the seven months then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the year ended 31 March 1983.

A handwritten signature in cursive script, appearing to read "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 November 1983

EXHIBIT A

BRITISH COLUMBIA HARBOURS BOARD
 STATEMENT OF FINANCIAL POSITION
 as at 31 October 1983

	31 October 1983	31 March 1983
	(in \$000's)	
<u>ASSETS</u>		
Current assets		
Cash and short term deposits	1,214	2,753
Accounts receivable	<u>798</u>	<u>551</u>
	2,012	3,304
Fixed assets		
Railway (Note 3)	18,401	14,796
Land (Note 4)	11,527	11,525
Buildings and equipment (Note 5)	<u>584</u>	<u>620</u>
	30,512	26,941
	<u>32,524</u>	<u>30,245</u>
<u>LIABILITIES, CAPITAL AND RETAINED EARNINGS</u>		
Current liabilities		
Accounts payable and accrued liabilities	1,697	1,568
Due to the Province of British Columbia (Note 6)	6,000	6,000
Capital and retained earnings		
Appraised value of railway right-of-way (Note 7)	1,593	680
Retained earnings - Exhibit B	<u>23,234</u>	<u>21,997</u>
	<u>32,524</u>	<u>30,245</u>

The accompanying notes are an integral part of these statements.

Approved by the Board

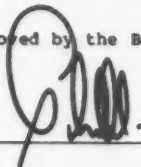
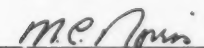



EXHIBIT B

BRITISH COLUMBIA HARBOURS BOARD
 STATEMENT OF INCOME AND RETAINED EARNINGS
 for the seven months ended 31 October 1983

	7 months ended 31- October 1983	12 months ended 31 March 1983
	(in \$000's)	
<u>Revenue</u>		
Railway	2,523	4,484
Property rentals	387	628
Interest on cash deposits	<u>85</u>	<u>520</u>
	<u>2,995</u>	<u>5,632</u>
<u>Expense</u>		
Railway operations	843	1,187
Insurance, maintenance and other property expenses	80	146
Interest on note payable	365	227
Salaries and benefits	384	193
General administration	50	52
Depreciation	<u>36</u>	<u>69</u>
	<u>1,758</u>	<u>1,874</u>
Net income for period - Exhibit C	1,237	3,758
Retained earnings at beginning of period	<u>21,997</u>	<u>18,239</u>
Retained earnings at end of period - Exhibit A	<u>23,234</u>	<u>21,997</u>

EXHIBIT C

BRITISH COLUMBIA HARBOURS BOARD
 STATEMENT OF CHANGES IN FINANCIAL POSITION
 for the seven months ended 31 October 1983

	7 months ended 31 October 1983	12 months ended 31 March 1983
	(in \$000's)	
<u>Source of funds</u>		
Net income for period - Exhibit B	1,237	3,758
Charges not requiring cash outlay:		
Depreciation	36	69
Loss on disposal of fixed assets	-	16
Funds provided by operations	1,273	3,843
Note payable	-	6,000
Grant in aid of construction (Note 3)	267	51
	<u>1,540</u>	<u>9,894</u>
<u>Application of funds</u>		
Fixed assets - excluding appraisal increase (Note 7)	2,961	1,515
Advance repaid	-	10,000
	<u>2,961</u>	<u>11,515</u>
Decrease in working capital	(1,421)	(1,621)
Working capital at beginning of period	<u>1,736</u>	<u>3,357</u>
Working capital at end of period	<u>315</u>	<u>1,736</u>

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

for the seven months ended 31 October 1983

1. The Board

The British Columbia Harbours Board, established in 1968, is a Crown Corporation of the Province of British Columbia operating under the Harbour Board Act, R.S.B.C. 1979, and is an agent of the Crown.

In September 1983, the Harbour Board Repeal Act was passed.

Section 3 of the Act, which provides for the dissolution of the Board, will come into force by regulation of the Lieutenant Governor in Council.

Sections 4 and 5 of the Act, which provide for the transfer of assets and liabilities of the Board to the British Columbia Development Corporation and the British Columbia Railway Company, came into force by Order-in-Council 1703. The Order fixed the date of the transfer as 31 October 1983, and established the value of the assets and liabilities to be transferred as that determined by applying the accounting principles used to produce the audited financial statements of the Board for the year ended 31 March 1983.

These financial statements have been prepared for the seven months ended 31 October 1983. They present the financial position of the Board immediately prior to the transfer of its assets and liabilities on 31 October 1983 and include provision for costs associated with the cessation of the operations of the Board on that date.

2. Significant accounting policies

a) Capitalization of costs

Railway is recorded at cost, except for part of the land used for railway right-of-way which is recorded at appraised value (Note 7). Cost includes the applicable portion of wage costs of the Board's employees.

Land is recorded at cost less proceeds from granting easements. It excludes land used for railway right-of-way.

Buildings and equipment are recorded at cost.

b) Depreciation

No provision for depreciation is made in respect of the railway because under agreements between the Board and the users of its railway, the users are responsible for costs of maintaining, renewing and replacing trackage as required. In case of retirement, the users are to compensate the Board in full for sections of railway retired.

Depreciation on buildings and equipment is provided at 10% per year of the diminishing balance.

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

for the seven months ended 31 October 1983

3. Railway

	31 October 1983	31 March 1983
	(in \$000's)	
Cost	21,948	18,989
Appraised value of railway right-of-way (Note 7)	<u>1,593</u>	<u>680</u>
	<u>23,541</u>	<u>19,669</u>
<u>Less:</u> Expenditure by others	4,822	4,822
Grants in aid of construction	<u>318</u>	<u>51</u>
	<u>5,140</u>	<u>4,873</u>
	<u>18,401</u>	<u>14,796</u>

The expenditure by others relates to amounts spent by the Ministry of Transportation and Highways on railway overpasses necessary for the operations of the rail line. The Board and railway users have agreed that these costs should be included as part of the railway capital costs on which railway income is based.

4. Land

	31 October 1983	31 March 1983
	(in \$000's)	
At cost	12,049	12,047
<u>Less</u> Proceeds from granting of easements	<u>522</u>	<u>522</u>
	<u>11,527</u>	<u>11,525</u>

5. Buildings and equipment

	31 October 1983	31 March 1983
	(in \$000's)	
At cost	1,725	1,725
<u>Less</u> accumulated depreciation	<u>1,141</u>	<u>1,105</u>
	<u>584</u>	<u>620</u>

6. Due to the Province of British Columbia

The note payable to the Province of British Columbia is repayable on 2 April 1984 with interest at the rate of 10.1%. It was issued to redeem a similar note payable on 1 April 1983 bearing interest at 11.4%.

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest on the note payable.

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

for the seven month ended 31 October 1983

7. Appraised value of railway right-of-way

	31 October 1983	31 March 1983
	(in \$000's)	
At 1 April 1983	680	680
Add appraisal during period	913	-
	<u>1,593</u>	<u>680</u>

The appraised value of railway right-of-way at 1 April 1983 relates to the land used in the original right-of-way located on part of the 1,400 hectare parcel granted the Board in 1974 by the Crown in right of the Province of British Columbia.

During the seven months ended 31 October 1983, additional land on the 1,400 hectare parcel was brought into use for the expansion of the railway right-of-way. Based primarily on an appraisal performed in June 1983 by an independent real estate appraiser, Fred Cunningham Land Consultants Limited of North Vancouver, British Columbia, the Board established the excess of market value over cost of the additional land at \$913,400. This amount has been included as part of the railway capital costs on which railway income is based.

8. Railway

The Board's railway is managed under contract by British Columbia Railway Company which is responsible for maintaining the right-of-way and for billing user railways for costs on behalf of the Board.

9. Litigation

In 1976 the British Columbia Court of Appeal confirmed the Province's ownership of the bed of the Strait of Georgia and related areas as set out in Order-in-Council 3459 dated 31 October 1974. This decision confirms that the Crown in right of the Province had authority to transfer to the Board about 690 hectares of land below low water, bringing the Board's total land holdings in the Roberts Bank area below high water up to 1,400 hectares at that time. An appeal by the Government of Canada was heard in the Supreme Court of Canada in October 1982 but no decision has been handed down.

In order not to let this ownership question impede the development and expansion of the Roberts Bank Superport, an agreement was signed on 29 August 1980 between the Queen in right of Canada and the National Harbours Board on one hand and the Queen in right of the Province of British Columbia and the British Columbia Harbours Board on the other hand.

Under this agreement, the British Columbia Harbours Board agreed to convey free of cost 195 hectares of this 1,400 hectares to the Queen in right of Canada on the condition the National Harbours Board at its own cost completes development and expansion in accordance with the approved development plan for this land before 2 July 1987. If this condition is not met, title to this land will revert to the British Columbia Harbours Board.

BRITISH COLUMBIA HARBOURS BOARD

NOTES TO THE FINANCIAL STATEMENTS

for the seven month ended 31 October 1983

The agreement also provides that if the decision of the B.C. Court of Appeal is reversed by the Supreme Court of Canada, then Canada and the National Harbours Board will convey to the Province of British Columbia or its agents, free of cost, land sufficient for rail and road purposes to serve the 195 hectare parcel.

10. Contingent liabilities

The expansion of the Roberts Bank Superport area referred to in Note 9 is being performed by the Port of Vancouver on behalf of the National Harbours Board. The Province of British Columbia, through the British Columbia Harbours Board, has agreed to make a contribution to the capital cost of widening and stabilizing the causeway to accommodate additional rail services. The contribution is to be negotiated if and when the land in question is brought into use as railway right-of-way and can be included in the rate base upon which user railways pay privilege charges.

The Board has been notified by the Port of Vancouver that the capital cost of widening and stabilizing the causeway has been calculated as \$7,695,399. The Board is disputing the inclusion in this calculation of costs amounting to \$2,767,538.

In October 1983, the Board agreed to make a contribution totalling \$675,610 for the capital cost attributable to the land brought into use as railway right-of-way during the seven months ended 31 October 1983. This amount is included in accounts payable and accrued liabilities in these financial statements.

Payment of the balance of the capital cost will be negotiated by the British Columbia Railway Company if and when the land in question is used for railway right-of-way purposes.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

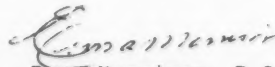
AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Health Care Research Foundation, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the British Columbia Health Care Research Foundation as at 31 March 1984 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Foundation as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in method of recording fringe benefit costs of scholars as explained in Note 4 to the financial statements, on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
5 June 1984

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

BALANCE SHEET

AS AT 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash and short term deposits	\$1,961,920	\$2,063,665
Accrued interest receivable	179,248	122,805
	<u>\$2,141,168</u>	<u>\$2,186,470</u>
LIABILITIES		
Accounts payable	\$ 6,862	\$ 5,046
Grants payable	1,862,592	1,686,810
SURPLUS	271,714	494,614
	<u>\$2,141,168</u>	<u>\$2,186,470</u>

The accompanying notes are an integral part of these financial statements.

Approved by the Board

M. Hulse
Director

C. P. [Signature]
Director

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION
STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
REVENUE		
Contributions from the Lottery Fund	\$2,900,000	\$2,700,000
Interest	417,201	509,676
	3,317,201	3,209,676
EXPENDITURE		
Health Care Research grants (note 3)	2,939,687	2,851,378
Research fellowships	247,446	74,500
Scholarship awards (note 4 and 5)	228,587	398,528
Administrative expenses	124,381	86,688
	3,540,101	3,411,094
EXCESS OF EXPENDITURE OVER REVENUE	(222,900)	(201,418)
SURPLUS AT BEGINNING OF YEAR, AS PREVIOUSLY REPORTED	536,976	699,366
ADJUSTMENT FOR FRINGE BENEFITS (note 4)	(42,362)	(3,334)
SURPLUS AT BEGINNING OF YEAR, AS RESTATED	494,614	696,032
SURPLUS AT END OF YEAR	<u>\$ 271,714</u>	<u>\$ 494,614</u>

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

1. NATURE OF THE FOUNDATION

The Foundation is incorporated under the Society Act of British Columbia. The objects of the Foundation are to assist and collaborate with organizations conducting research in the field of health care in the Province of B.C.; to co-operate with community facilities or organizations concerned with the general health of communities in the Province; and, to accept and receive such grants, donations and other funds as may be deemed appropriate for use in the carrying out of the objects of the Foundation.

2. SIGNIFICANT ACCOUNTING POLICIES

Grants and fellowships are expensed in the year they are awarded.

Scholarship awards are renewable for three additional years, depending on the submission of annual progress reports and applications for renewal. Only current year awards are expensed during the year.

3. HEALTH CARE RESEARCH GRANTS

The Foundation paid grants to support health care research, equipment, development, and emergency projects to the organizations listed below. The grants are paid on a quarterly basis and are administered and disbursed by these organizations as expenses are incurred. Interest earnings on funds on deposit remain with the organization to offset administrative expenses. Amounts which remain unexpended at project completion or unexpended due to project cancellation or alternate funding are returnable to the Foundation.

BRITISH COLUMBIA HEALTH CARE RESEARCH FOUNDATION

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

3. HEALTH CARE RESEARCH GRANTS - continued

	<u>TOTAL GRANTS</u>	
	<u>1984</u>	<u>1983</u>
B.C. Cancer Society	\$ 28,605	\$ -
Boundary Union Board of Health	-	22,788
Can. Inst. of Public Health Inspectors	17,056	-
Cancer Control Agency of B.C.	112,923	72,497
Cedar Lodge Society	2,820	-
Children's Hospital	-	8,319
Environcon Ltd	-	15,000
Greater Vancouver Mental Health	-	10,600
Lions Gate Hospital	4,000	-
N.Shore Community Homemaker Society	2,000	-
Queen Alexander Hosp. for Children	33,237	-
Royal Jubilee Hospital	30,000	-
St. Paul's Hospital	10,266	-
Selkirk Health District	-	20,000
Simon Fraser Union Board of Health	37,360	-
Simon Fraser University	98,735	24,500
South Central Health Unit	4,500	-
Union Board of Health	25,182	-
University of British Columbia	2,567,951	2,582,027
University of Victoria	129,481	66,210
Vancouver General Hospital	-	44,000
	<u>3,104,116</u>	<u>2,865,941</u>
Less: Returned Grants	<u>164,429</u>	<u>14,563</u>
	<u>\$2,939,687</u>	<u>\$2,851,378</u>

4. CHANGE IN ACCOUNTING POLICY

When a scholarship grant is awarded, the Foundation agrees to pay for the scholar's fringe benefit costs. In previous years, fringe benefits were recorded by the Foundation when they were paid. This policy has been retroactively changed to record the costs in the period they are incurred. As a result of this change, excess of expenditure over revenue for 1983 has increased by \$39,028. Had the Foundation not changed its policy the excess of expenditure over revenue for 1984 would have been \$257,762.

5. COMMITMENT

The estimated cost to complete the funding of all outstanding scholarship grants is \$600,000 (1983 - \$270,000).

BRITISH COLUMBIA HERITAGE TRUST



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Directors of the Board of the British Columbia Heritage Trust, and

To the Provincial Secretary and Minister of Government Services, Province of British Columbia

I have examined the balance sheet of the British Columbia Heritage Trust as at 31 March 1984 and the statements of revenue and expenditure and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust as at 31 March 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in ink, appearing to read "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
26 June 1984

BRITISH COLUMBIA HERITAGE TRUST

BALANCE SHEET

AS AT 31 MARCH 1984

ASSETS

	<u>1984</u>	<u>1983</u>
Cash and short term deposits	\$1,969,717	\$2,236,657
Accounts receivable and advances	2,275	1,604
Accrued interest receivable	<u>56,699</u>	<u>66,688</u>
	<u>2,028,691</u>	<u>2,304,949</u>
Loan receivable	1,000	-
Mortgages receivable	153,762	154,696
Deposit on property	-	199,500
Property	<u>905,590</u>	<u>546,402</u>
	<u>1,060,372</u>	<u>900,598</u>
	<u>\$3,089,063</u>	<u>\$3,205,547</u>

LIABILITIES

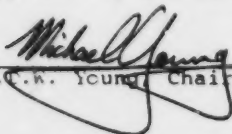
Accounts payable	\$ <u>16,130</u>	\$ <u>34,624</u>
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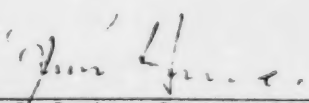
SURPLUS

Balance - beginning of year	3,170,923	2,845,976
Excess (deficiency) of revenue over expenditure for the year	<u>(97,990)</u>	<u>324,947</u>
Balance - end of year	<u>3,072,933</u>	<u>3,170,923</u>
	<u>\$3,089,063</u>	<u>\$3,205,547</u>

The accompanying four notes are an integral part
of these financial statements

Approved by the Board:


H.C.W. Young, Chairman


P.J. Irvine, Secretary

BRITISH COLUMBIA HERITAGE TRUST
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
REVENUE		
Interest	\$ 278,434	\$ 371,266
Grant from British Columbia Lottery Fund	1,250,000	1,250,000
Donations and miscellaneous receipts	<u>49,077</u>	<u>137,784</u>
	1,577,511	1,759,050
EXPENDITURE		
Administration	110,958	74,385
Operating expenses	74,110	39,342
Capital projects (Note 1a)	-	98,637
Printing and public relations	65,810	94,589
Grants - Heritage Area Revitalization Program	199,911	136,862
- Planning and Inventory Assistance	65,116	28,550
- Restoration Program	469,851	566,044
- Publications Assistance Program	103,058	96,293
- Scholarships	22,500	22,500
- Student Employment Program	199,828	129,321
- Archeology	82,620	58,000
- Religious Buildings	80,466	-
- Conferences	25,000	5,000
- Other	<u>176,273</u>	<u>84,580</u>
	1,675,501	1,434,103
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE FOR THE YEAR	<u>\$ (97,990)</u>	<u>\$ 324,947</u>

BRITISH COLUMBIA HERITAGE TRUST
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
FUNDS DERIVED FROM:		
Excess of revenue over expenditure for the year	\$ -	\$ 324,947
Less item not involving cash donated property	<u>-</u>	<u>113,600</u>
	-	211,347
Repayment of mortgage receivable	914	812
	<u>914</u>	<u>212,159</u>
FUNDS APPLIED TO:		
Excess of expenditure over revenue for the year	97,990	-
Add item not involving cash - donated property	<u>36,501</u>	<u>-</u>
	134,491	-
Investments in property	123,187	147,183
Loan receivable	1,000	-
	<u>258,678</u>	<u>147,183</u>
INCREASE (DECREASE) IN WORKING CAPITAL	(257,764)	64,976
WORKING CAPITAL AT BEGINNING OF YEAR	<u>2,270,325</u>	<u>2,205,349</u>
WORKING CAPITAL AT END OF YEAR	<u>\$2,012,561</u>	<u>\$2,270,325</u>

BRITISH COLUMBIA HERITAGE TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1984

1. SIGNIFICANT ACCOUNTING POLICIES

- a) It is the policy of the Trust to capitalize all costs incurred for the acquisition and restoration of property purchased or to be purchased by the Trust whether the property has been or will be registered in the name of the Trust or of the Province. Costs incurred in restoring property sites purchased directly by the Province are charged to expenditure accounts - capital projects.
- b) Due to the nature of the properties, no provision is made for depreciation.
- c) Donated property is recorded at appraised value at the time of receipt.

2. ADMINISTRATIVE COSTS

The Ministry of Provincial Secretary and Government Services provides staffing, accommodation and administrative services for the Trust. The costs of providing these services are substantially absorbed by the Ministry.

3. COMMITMENTS

Commitments with respect to grants approved for the following years amount to \$1,487,336. (1983 - \$867,121)

4. COMPARATIVE FIGURES

The figures for 1983 have been reclassified where appropriate to conform with the method of presentation adopted in 1984.

**BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

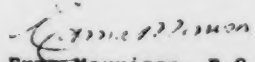
AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Housing and Employment Development
Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Housing and Employment Development Financing Authority as at 31 March 1984 and the statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding period.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 June 1984

EXHIBIT A

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
STATEMENT OF ASSETS AND LIABILITIES
AS AT 31 MARCH 1984

ASSETS

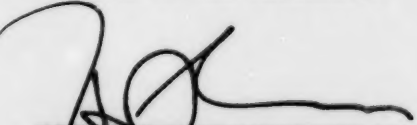
	<u>1984</u>	<u>1983</u>
Current		
Cash and short-term investments	\$ 5,882,264	\$ -
Accrued interest receivable	248,225	202,138
Due from the Province of British Columbia	90,800	-
Note receivable	-	2,000,000
	<u>6,221,289</u>	<u>2,202,138</u>
Long-term notes receivable (note 3)	182,264,165	6,000,000
Unamortized debt issue expenses (note 4)	<u>1,772,595</u>	<u>514,835</u>
	<u>\$190,258,049</u>	<u>\$ 8,716,973</u>

LIABILITIES AND ACCUMULATED BALANCE

Current		
Accounts payable	\$ 131,466	\$ 514,835
Accrued interest payable	4,343,727	202,138
Note payable	-	2,000,000
	<u>4,475,193</u>	<u>2,716,973</u>
Long-term debt (note 5)	184,996,400	6,000,000
Accumulated excess of revenue over expenditure (note 6) (Exhibit B)	<u>786,456</u>	<u>-</u>
	<u>\$190,258,049</u>	<u>\$ 8,716,973</u>

The seven accompanying notes are an
integral part of these financial
statements.

APPROVED BY THE AUTHORITY:


Hugh A. Curtis, Chairman


David L. Emerson, Secretary

EXHIBIT B

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
STATEMENT OF REVENUE, EXPENDITURE AND ACCUMULATED BALANCE
FOR THE YEAR ENDED 31 MARCH 1984

Revenue	<u>1984</u>	<u>1983</u> (note 7)
Interest income		
- cash and short-term investments	\$ 215,838	\$ -
- long-term notes receivable	<u>20,435,223</u>	<u>202,138</u>
	<u>20,651,061</u>	<u>202,138</u>
 Expenditure		
Administrative costs	53,880	-
Amortization of debt issue expenses	886,297	-
Interest on long-term debt	<u>18,924,428</u>	<u>202,138</u>
	<u>19,864,605</u>	<u>202,138</u>
 Excess of Revenue over Expenditure	786,456	-
Accumulated Balance, Beginning of Year	<u>-</u>	<u>-</u>
Accumulated Balance, End of Year (Exhibit A)	<u>\$ 786,456</u>	<u>\$ -</u>

EXHIBIT C

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u> (note 7)
Sources of Funds		
Excess of revenue over expenditure	\$ 786,456	\$ -
Item not requiring working capital:		
Amortization of debt issue expenses	<u>886,297</u>	<u>-</u>
Provided from operations	1,672,753	-
Bonds issued	182,895,800	6,000,000
Redemptions of notes receivable	<u>6,519,735</u>	<u>-</u>
	<u>191,088,288</u>	<u>6,000,000</u>
Uses of Funds		
Notes receivable	182,783,900	6,000,000
Redemptions of bonds	3,899,400	-
Debt issue expenses	<u>2,144,057</u>	<u>514,835</u>
	<u>188,827,357</u>	<u>6,514,835</u>
Increase (Decrease) in Working Capital	2,260,931	(514,835)
Working Capital (Deficiency)		
Beginning of Year	<u>(514,835)</u>	<u>-</u>
Working Capital (Deficiency)		
End of Year	<u>\$ 1,746,096</u>	<u>\$ (514,835)</u>
Represented By:		
Current assets	\$ 6,221,289	\$ 2,202,138
Current liabilities	<u>4,475,193</u>	<u>2,716,973</u>
Working Capital (Deficiency)	<u>\$ 1,746,096</u>	<u>\$ (514,835)</u>

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
31 MARCH 1984

1. The Authority

The Authority was established on 14 October 1982 by the Housing and Employment Development Financing Act, S.B.C. 1982 C 34. Section 3 of the Act states "The purposes of the authority are to create employment by financing housing and other capital projects in British Columbia, and any other programs the committee considers advisable, and to raise money for those purposes by the issue of housing and development bonds."

2. Significant accounting policy

Debt issue expenses

Expenses related to bond issues of the Authority are deferred and amortized over the life of the bonds.

3. Long-term notes receivable

		<u>1984</u>	<u>1983</u>
British Columbia Development Corporation:			
	<u>Maturity</u> <u>Rate</u>		
15 December 1986	12.25%	\$ 5,000,000	\$ 5,000,000
22 February 1987	11.75%	1,000,000	1,000,000
31 December 1987			
Interest at an annual rate			
determined from time to time			
by the Minister of Finance		<u>176,264,165</u>	<u>-</u>
EXHIBIT A		<u>\$182,264,165</u>	<u>\$ 6,000,000</u>

The above notes are redeemable prior to maturity in whole or part at the option of the British Columbia Development Corporation subject to an interest penalty of the lesser of the term remaining or six months.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest of the long-term notes receivable.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
31 MARCH 1984

4. Unamortized debt issue expenses

Expenses related to the April 1983 bond issues of the Authority have been deferred, and will be amortized in equal instalments over the three years ending 31 March 1986.

	<u>1984</u>	<u>1983</u>
Total debt issue expenses	\$ 2,658,892	\$ 514,835
Accumulated amortization	<u>886,297</u>	<u>-</u>
Unamortized debt issue expenses	<u>\$ 1,772,595</u>	<u>\$ 514,835</u>

5. Long-term debt

<u>Series</u>	<u>Rate</u>	<u>Maturity</u>	<u>1984</u>	<u>1983</u>
1-R	10.25%	31 March 1986	\$119,687,300	\$ -
1-T	9.25%	31 March 1986	18,354,000	-
1-C	10.25%	31 March 1986	33,995,500	-
1-E	10.25%	31 March 1986	3,449,100	-
1-F	10.25%	31 March 1986	3,510,500	-
HED-A1	12.25%	15 December 1986	5,000,000	5,000,000
HED-A2	11.75%	22 February 1987	<u>1,000,000</u>	<u>1,000,000</u>
EXHIBIT A			<u>\$184,996,400</u>	<u>\$ 6,000,000</u>

The above bonds are redeemable prior to maturity in whole or in part at the option of the bond holders subject to an interest penalty of three months (lesser of term remaining or six months for Series HED-A1 and HED-A2).

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest of the long-term debt.

BRITISH COLUMBIA HOUSING AND EMPLOYMENT DEVELOPMENT
FINANCING AUTHORITY
NOTES TO FINANCIAL STATEMENTS
31 MARCH 1984

6. Excess of revenue over expenditure

As stated in note 3, the interest rate on the long-term note receivable due in December 1987 will be set by the Minister of Finance from time to time. It is anticipated that the interest rate will be sufficient to recover all related issue and administrative costs of the Authority. It is also anticipated that the current excess of revenue over expenditure of the Authority will be fully absorbed by future costs.

7. Comparative figures

Comparative figures for 1983 are for the period 14 October 1982 to 31 March 1983. They have been reclassified to conform with the financial statement presentation adopted for 1984.

BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION



Peat, Marwick, Mitchell & Co.
Chartered Accountants
2400 - 1055 West Georgia Street
P.O. Box 11150, Royal Centre
Vancouver, B.C. V6E 3P3
(604) 682-5500

AUDITORS' REPORT

To the Chairman
British Columbia Housing Management Commission
Vancouver, B.C.

We have examined the combined balance sheet of the Province of British Columbia, projects and programs managed by British Columbia Housing Management Commission as at December 31, 1983 and the combined statements of revenue and expenditure, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the combined financial position of the projects and programs as at December 31, 1983 and the combined results of their operations and changes in their financial position for the year then ended in accordance with the accounting policies described in Note 1 to the financial statements applied on a basis consistent with that of the preceding year.

Peat, Marwick, Mitchell & Co.

Vancouver, Canada
April 27, 1984

Chartered Accountants

PROJECTS AND PROGRAMS MANAGED BY
BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED BALANCE SHEET
DECEMBER 31, 1983 AND 1982

	<u>1983</u>	<u>1982</u>
ASSETS		
Cash		\$ 2,436,706
Accounts receivable	\$ 974,576	356,085
Prepaid expenses and shelter supplement	1,273,303	1,241,766
Disaster loss fund (note 3)	584,864	546,704
Fixed assets (note 1d)	82,819	217,612
Due from Canada Mortgage and Housing Corporation	<u>3,267,426</u>	<u>8,780,176</u>
	<u>6,182,988</u>	<u>13,579,049</u>
LIABILITIES AND PROVINCE'S ACCOUNT		
Bank indebtedness	749,634	
Accounts payable	3,425,462	1,945,104
Amortization payable (note 1b)	169,921	8,716,080
Tenants' prepaid rent	117,089	270,480
Disaster loss reserve (note 3)	<u>584,864</u>	<u>546,704</u>
	<u>5,045,970</u>	<u>11,478,368</u>
Province's account:		
Balance, beginning of year	2,100,681	1,077,911
Prior period adjustments (note 4)	288,172	(78,813)
Net receipts in respect of working capital and subsidies	11,485,696	13,832,078
Net Provincial expenditure	<u>(12,737,531)</u>	<u>(12,730,495)</u>
Balance, end of year	<u>1,137,018</u>	<u>2,100,681</u>
	<u>\$ 6,182,988</u>	<u>\$13,579,049</u>

On behalf of the Commission:

Chairman

Member

See accompanying notes.

Mary L. Kerr
John Johnston

**PROJECTS AND PROGRAMS MANAGED BY
BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION**

**COMBINED STATEMENT OF REVENUE AND EXPENDITURE
YEARS ENDED DECEMBER 31, 1983 AND 1982**

	<u>1983</u>	<u>1982</u>
Revenue:		
Tenant rent (note 1c)	\$17,176,414	\$16,468,845
Sundry	<u>83,763</u>	<u>54,236</u>
	<u>17,260,177</u>	<u>16,523,081</u>
Expenditure:		
Amortization (note 1b)	14,318,670	14,318,670
Operating	10,966,726	10,949,187
Shelter supplement	8,598,486	8,890,525
Maintenance	3,863,155	3,823,834
Grants in lieu of taxes (note 5)	3,424,276	3,234,126
Administration	2,601,608	2,660,350
Modernization and improvement	1,302,896	1,558,301
Provincial programs	1,391,225	1,297,138
Working capital interest (note 2)	<u>693,827</u>	<u>1,399,505</u>
	<u>47,160,869</u>	<u>48,131,636</u>
Interest income (net)	<u>600,488</u>	<u>1,101,597</u>
Excess of expenditure over revenue for the year	29,300,204	30,506,958
Less Canada Mortgage and Housing Corporation subsidy share (note 1a)	<u>16,562,673</u>	<u>17,776,463</u>
Net Provincial expenditure	<u>\$12,737,531</u>	<u>\$12,730,495</u>

See accompanying notes.

PROJECTS AND PROGRAMS MANAGED BY
BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEARS ENDED DECEMBER 31, 1983 AND 1982

	<u>1983</u>	<u>1982</u>
Sources of funds:		
Net receipts in respect of working capital and subsidies - Province of British Columbia	\$11,774,378	\$13,832,078
Subsidy receipts - Canada Mortgage and Housing Corporation	16,302,402	10,702,268
Decrease in accounts receivable		44,707
Increase in accounts payable	1,480,358	
Increase in tenants' prepaid rent		220,125
	<u>29,557,138</u>	<u>24,799,178</u>
Application of funds:		
Excess of expenditure over revenue for the year	29,300,204	30,506,958
Less:		
Depreciation expense	(75,581)	(81,248)
Write-off of fixed assets	(92,031)	(128,824)
Amortization credited to Canada Mortgage and Housing Corporation - Section 40	<u>(5,772,511)</u>	<u>(5,772,511)</u>
	23,360,081	24,524,375
Increase in accounts receivable	618,491	
Increase in prepaid expenses	31,537	36,571
Purchase of fixed assets	32,819	
Decrease in accounts payable		203,982
Decrease in amortization payable	8,546,159	216,114
Decrease in tenants' prepaid rent	<u>153,391</u>	
	<u>32,742,478</u>	<u>24,981,042</u>
Decrease in funds	(3,185,340)	(181,864)
Funds, beginning of year	<u>2,436,706</u>	<u>2,618,570</u>
Funds, end of year	<u>\$ (748,634)</u>	<u>\$ 2,436,706</u>
Funds, represented by:		
Cash		\$ 2,436,706
Bank indebtedness	<u>\$ (748,634)</u>	
	<u>\$ (748,634)</u>	<u>\$ 2,436,706</u>

See accompanying notes.

PROJECTS AND PROGRAMS
MANAGED BY BRITISH COLUMBIA HOUSING MANAGEMENT COMMISSION

NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of financial statement presentation -

These statements combine five separate financial statements of projects and programs operated by the Province of British Columbia (Ministry of Lands, Parks and Housing) and managed by British Columbia Housing Management Commission, each of which has its own subsidy sharing agreement.

b) Amortization -

These statements do not include the capital cost of the projects, however, amortization in lieu of depreciation and interest on capital costs is payable in part to the Provincial Rental Housing Corporation and in part credited to Canada Mortgage and Housing Corporation based on schedules provided by the participants.

c) Rental Revenue -

Tenant rent revenue represents rent charged to residents, and is determined as the lessor of market rent, or a percentage of the resident's income. Up to September 30, 1983, the percentage was 25%. From that date, the percentage for new tenants is 30%; for existing tenants, the percentage increases in steps over a three year period, starting with 26.5%.

d) Fixed assets -

All purchases are recorded as expenditures, except for computer hardware and software which are recorded at cost as fixed assets and depreciated on the straight line basis over 5 and 3 years respectively. As at December 31, 1983, the Commission was in the process of installing a new computer system. The contract requires successful delivery before full payment is made and title is passed. The total contract amounts to \$263,182.

- 2 -

2. WORKING CAPITAL INTEREST

The Province of British Columbia, through the Wholly Provincial Projects and Programs account, provides working capital to the projects and programs managed by the Commission, at interest rates agreed to by the participants.

3. DISASTER LOSS FUND

This fund, financed by the Province of British Columbia and Canada Mortgage and Housing Corporation, provides for claims below the deductible amounts of insured properties and for damages to uninsured items.

4. PRIOR PERIOD ADJUSTMENTS**a) Wholly Provincial Projects and Programs:**

The prior period adjustment of \$288,682 represents the write-up of the Provincial mortgage receivables balance under the Rural & Remote Mortgage Program, in order to achieve consistency with the revised accounting system implemented by Canada Mortgage & Housing Corporation during 1983.

b) Rent Supplement Programs under Section 44(1)(b):

Under agreement between the Province of British Columbia and Canada Mortgage & Housing Corporation, the cost sharing of subsidies between the participants has been revised for prior years by a net adjustment of \$510.

5. GRANTS IN LIEU OF TAXES

The Commission, on behalf of the Province of British Columbia and Canada Mortgage and Housing Corporation, pays each municipality a grant equivalent to property taxes due for all residential properties and developments managed.

6. LEASE COMMITMENTS

The Commission has obligations under operating leases for office space for the next 5 years: \$339,000 in 1984, \$314,000 in 1985, \$302,000 in 1986, \$189,000 in 1987, and \$49,000 in 1988.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY



1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682-4711 Telex: 04-507740

REPORT OF THE AUDITORS

The Lieutenant Governor in Council,
Province of British Columbia:

We have examined the balance sheets of British Columbia Hydro and Power Authority as at March 31, 1984 and 1983 and the statements of income and earnings employed in the business and changes in financial position for each of the three years in the period ended March 31, 1984. Our examinations were made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Hydro and Power Authority as at March 31, 1984 and 1983 and the results of its operations and the changes in its financial position for each of the three years in the period ended March 31, 1984 in accordance with generally accepted accounting principles consistently applied.

Price Waterhouse

Vancouver, British Columbia
June 29, 1984

Chartered Accountants

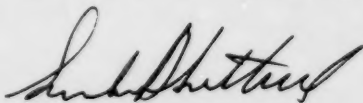
British Columbia Hydro and Power Authority
Statement of Income and Earnings Employed in the Business
for the years ended March 31

	1984	1983	1982
	<i>(in millions)</i>		
REVENUES:			
Electric — Domestic and other	\$1,155	\$1,075	\$ 891
— Export surplus (Notes 2 and 9)	75	97	233
Total Electric	1,230	1,172	1,124
Gas	361	332	316
Rail	22	22	27
Sundry	—	2	6
Total Revenues	1,613	1,528	1,473
EXPENSES:			
Employee compensation	214	212	197
Materials and services	93	100	103
Gas purchased for resale	247	233	219
Water rentals, school taxes and grants	262	254	183
Depreciation (Note 3)	240	173	153
	1,056	972	855
OPERATING INCOME BEFORE FINANCE CHARGES	557	556	618
Finance charges (Note 10)	520	479	408
OPERATING INCOME	37	77	210
Adjustment for rate stabilization (Note 2)	14	(19)	(90)
INCOME BEFORE EXTRAORDINARY ITEM	51	58	120
Extraordinary item (Note 11)	—	(77)	—
NET INCOME (LOSS)	51	(19)	120
EARNINGS EMPLOYED IN THE BUSINESS:			
At beginning of year	494	513	393
At end of year	\$ 545	\$ 494	\$ 513

British Columbia Hydro and Power Authority
Balance Sheet
 as at March 31

	1984	1983
	(in millions)	
FIXED ASSETS (Note 3):		
Fixed assets in service, at cost	\$8,046	\$7,566
Less —		
Accumulated depreciation	1,660	1,499
	6,386	6,067
Unfinished construction	2,375	2,128
	8,761	8,195
CURRENT ASSETS:		
Temporary investments	300	266
Accounts receivable and unbilled revenues	292	249
Materials and supplies, at average cost	54	65
Prepaid expenses	36	28
	682	608
UNAMORTIZED DISCOUNT AND ISSUE EXPENSE ON LONG-TERM DEBT	74	62
OTHER ASSETS (Note 4)	76	45
	\$9,593	\$8,910

APPROVED BY THE DIRECTORS:



Sandra D. Sutherland, Director



Robert W. Bonner, Q.C., Director

	1984	1983
	<i>(in millions)</i>	
LONG-TERM LIABILITIES:		
Long-term debt (Notes 5 and 6)	\$7,203	\$6,833
Deferred liabilities	47	58
	7,250	6,891
CURRENT LIABILITIES:		
Bank indebtedness	62	18
Accounts payable	312	246
Accrued interest	303	278
Long-term debt payments due within one year —		
Sinking fund instalments	97	87
Maturities, less sinking fund	276	144
	1,050	773
RATE STABILIZATION ACCOUNT (Note 2)	95	109
CONTRIBUTIONS ARISING FROM COLUMBIA RIVER TREATY	378	387
CONTRIBUTIONS IN AID OF CONSTRUCTION	275	256
EARNINGS EMPLOYED IN THE BUSINESS	545	494
COMMITMENTS AND CONTINGENCIES (Note 8)		
	\$9,593	\$8,910

British Columbia Hydro and Power Authority
Statement of Changes in Financial Position
for the years ended March 31

	1984	1983	1982
	<i>(in millions)</i>		
SOURCES OF FUNDS:			
Operations			
Operating income	\$ 37	\$ 77	\$ 210
Charges (credit) not affecting funds:			
Depreciation	240	173	153
Other	17	12	(1)
Funds from operations	294	262	362
Long-term debt	786	663	1,334
Contributions in aid of construction	30	65	37
Miscellaneous	(49)	(48)	32
Change in — accounts receivable	(43)	37	(49)
— accounts payable	66	(12)	40
— accrued interest	25	50	82
— other current assets and liabilities	47	(17)	1
	1,156	1,000	1,839
USES OF FUNDS:			
Fixed asset expenditures*	820	1,037	1,053
Sinking fund —			
Instalments	87	72	55
Income	70	56	54
Retirement of —			
Long-term debt	145	100	116
Notes payable	—	—	48
	1,122	1,265	1,326
INCREASE (DECREASE) IN TEMPORARY INVESTMENTS	34	(265)	513
TEMPORARY INVESTMENTS AT BEGINNING OF YEAR	266	531	18
TEMPORARY INVESTMENTS AT END OF YEAR	\$ 300	\$ 266	\$ 531

*Includes finance charges capitalized in the amount of \$284 million (1983 - \$217 million; 1982 - \$142 million)

British Columbia Hydro
and Power Authority

Notes to Financial Statements

Note 1 Significant Accounting Policies:

B.C. Hydro is a Crown corporation of the Province of British Columbia. B.C. Hydro's electric and gas services, including rates, are subject to regulation by the British Columbia Utilities Commission (the "Commission"). The accounting policies of the corporation conform to accounting principles generally accepted in Canada. A description of significant accounting policies follows. See also Note 2 for an explanation of the rate stabilization account.

FIXED ASSETS

Fixed assets in service consist principally of land, water rights, storage dams, plants for the generation, transmission and distribution of electricity and the distribution of gas, freight railway and rolling stock, and include the cost of plant financed by contributions in aid of construction and contributions arising from the Columbia River Treaty.

DEPRECIATION

The depreciation policy of B.C. Hydro is to charge the original cost of fixed assets to income over the estimated service lives of the assets. Depreciation is provided on all depreciable assets in service as at the beginning of each year and is computed on the straight-line method.

FINANCE CHARGES CAPITALIZED

B.C. Hydro capitalizes finance charges at rates equivalent to the cost of borrowing those funds expended on construction projects during the year.

CONTRIBUTIONS

Contributions in aid of construction are amortized over the estimated service lives of the related assets, and the credit resulting therefrom is offset against the corresponding provision for depreciation.

Contributions arising from the Columbia River Treaty are amortized over the period ending in fiscal year 2025, the minimum term of the Treaty, and the credit resulting therefrom is offset against and is equal to the annual provision for depreciation of the related assets.

Contributions received in respect of unfinished construction are included with deferred liabilities until the assets are placed in service.

FOREIGN CURRENCY TRANSLATION

The liability for long-term debt payable in United States currency is translated into Canadian currency at the rates of exchange prevailing at the date the debt was incurred. Current assets and current liabilities denominated in United States currency, including long-term debt payable within one year, are translated at the rate of exchange prevailing at the date of the balance sheet. Foreign exchange adjustments are included in income.

In June 1983, the Canadian Institute of Chartered Accountants issued an accounting recommendation relating to foreign currency translation which will require B.C. Hydro to change its present accounting policy. The new recommendation requires that all long-term debt be translated at the rate of exchange prevailing at the date of the balance sheet, with the resulting gain or loss deferred and systematically amortized over the remaining life of the debt. B.C. Hydro intends to adopt the new policy, and has elected to do so on a retroactive basis, as of April 1, 1984. As a result of the change, earnings employed in the business will be reduced by approximately \$90 million as of April 1, 1984.

DISCOUNT AND ISSUE EXPENSE ON LONG-TERM DEBT

These costs are amortized by charges to income on a straight-line basis over the lives of the respective issues.

British Columbia Hydro
and Power Authority
**Notes to
Financial
Statements** (continued)

Note 2 Rate Stabilization Account:

The Commission directed B.C. Hydro to create as of March 31, 1982, an account to be known as the rate stabilization account in the amount of \$90 million, derived from export sales of surplus electric energy.

For fiscal years subsequent to March 31, 1982, B.C. Hydro has been directed to credit to the rate stabilization account annually, an amount based upon revenues derived from export sales of surplus electric energy (exclusive of sales of firm energy under approved export contracts) less direct expenses associated with such sales, including water rentals calculated by reference to the electricity generated to make such export sales, provided the account does not at any time exceed \$200 million.

For each of the fiscal years subsequent to March 31, 1982, the Commission has ordered B.C. Hydro to transfer from the rate stabilization account an amount of \$60 million, or such lesser amount as will reduce the account balance to nil, to be credited to income in the year, unless otherwise directed.

An analysis of the rate stabilization account is as follows:

	1984	1983
	(in millions)	
Balance at beginning of year	\$109	\$ 90
Transfer from income (Note 9)	46	79
Transfer to income	(60)	(60)
Adjustment for rate stabilization	(14)	19
Balance at end of year	\$ 95	\$109

Note 3 Fixed Assets:

	1984			1983	
	Fixed Assets in Service			Unfinished Construction	Total
	Original Cost	Accumulated Depreciation	Net Book Value		
	(in millions)				
Electric service					
Generation and storage	\$3,077	\$ 567	\$2,510	\$1,852	\$4,362
Transmission	1,736	283	1,453	319	1,772
Transformation	1,049	216	833	153	986
Distribution	1,151	321	830	—	830
Buildings and other	334	113	221	16	237
Total electric service	7,347	1,500	5,847	2,340	8,187
Gas service	448	86	362	35	397
Rail service	54	22	32	—	32
Common properties	186	52	134	—	134
Sundry	11	—	11	—	11
Total	\$8,046	\$1,660	\$6,386	\$2,375	\$8,761

The composite depreciation rates for each year in the three-year period ended March 31, 1984 were as follows:

	1984	1983	1982
	%	%	%
Electric	2.88	2.72	2.57
Gas	2.94	2.81	2.88
Rail	3.76	3.56	3.61

Due to a reduction in the projected growth rate in electrical demand, certain development studies, including those relating to the Liard River and the geothermal site at Meager Creek, have been deferred indefinitely. As a consequence, approximately \$42 million has been charged to operations and included with depreciation expense for the year ended March 31, 1984.

In November 1983 the Lieutenant Governor in Council ordered that the Peace Site C energy project certificate, which B.C. Hydro had applied for, be refused. This followed the hearing at which the Commission concluded that the certificate should not be issued until an acceptable load forecast demonstrates that the Peace Site C project is required and that it is the best project to meet such requirements. As a result, a provision of approximately \$5 million for the costs relating to the hearing period has been charged to operations and included with depreciation expense for the year ended March 31, 1984.

Note 4 Other Assets:

Included in other assets is an amount of \$34 million (1983-\$15 million) representing payments for gas not taken under a gas supply contract. B.C. Hydro expects to take this amount of gas, without further payment, within the period allowed in the contract.

B.C. Hydro has leased underground gas storage facilities in the State of Washington to provide the gas system with the ability to meet peak demands more economically. This will enable B.C. Hydro to nominate a lower annual minimum obligation and recover the amount of gas not taken, during those years when the gas purchased exceeds the minimum obligation.

Note 5 Long-Term Debt:

	1984	1983
	<i>(in millions)</i>	
Total long-term debt outstanding —		
Payable in Canadian currency	\$4,184	\$4,318
Payable in United States currency (U.S. \$3,583; 1983 — U.S. \$2,961)	4,113	3,331
	8,297	7,649
Less: Sinking funds on deposit with Trustee, Minister of Finance for the Province of British Columbia	721	585
	7,576	7,064
Less: Long-term debt payments due within one year —		
Sinking fund instalments	97	87
Maturities, less sinking fund	276	144
	373	231
	\$7,203	\$6,833

Had the long-term debt payable in United States currency all been translated to Canadian currency at the foreign exchange rate prevailing at March 31, 1984, the liability would have been increased by approximately \$460 million (1983 — \$332 million). (Note 1 — Foreign Currency Translation).

B.C. Hydro had 145 series of long-term debt outstanding at March 31, 1984 (1983 — 146). Coupon rates on this long-term debt range from 3¼% to 16¼%. The effective interest cost on long-term debt denominated in Canadian dollars outstanding at March 31, 1984 is 9.21% (1983 — 9.17%). For long-term debt denominated in United States dollars at March 31, 1984, the effective interest cost is 12.26% (1983 — 12.09%).

The following long-term debt was issued by B.C. Hydro during the year ended March 31, 1984:

Coupon Rate	Series	Date of Maturity	Principal
12¼%	FN	September 1, 2013	U.S. \$250 million
11¾%	FO	October 13, 1993	U.S. \$200 million
12¼%	FP	January 15, 2014	U.S. \$200 million

(continued on next page)

British Columbia Hydro
and Power Authority
**Notes to
Financial
Statements** (continued)

Many of the series have annual sinking fund requirements. Total long-term debt maturity payments and sinking fund instalments of the long-term debt outstanding as at March 31, 1984 are as follows:

Year Ending March 31	Principal Amount of Maturities	Estimated Funds Accumulated to Maturity Date in Sinking Funds	Cash Requirements		
			Net Debt Maturities	Sinking Funds	Total
(in millions)					
1985	\$ 299	\$ 23	\$ 276	\$ 97	\$ 373
1986	114	39	75	91	166
1987	240	86	154	100	254
1988	420	66	354	97	451
1989	228	56	172	98	270
	1,301	270	1,031	483	1,514
1990 - 1994	1,960	921	1,039	402	1,441
1995 - 1999	818	561	257	317	574
2000 - 2004	1,451	1,451	—	199	199
2005 - 2009	1,102	1,102	—	38	38
2010 -	1,665	1,665	—	2	2
	\$8,297	\$5,970	\$2,327	\$1,441	\$3,768

Net debt maturities represent the principal amount of maturities less estimated sinking funds at maturity, based on assumed average annual earnings of approximately 11% on existing sinking fund investments and future sinking fund instalments, and estimated discounts on anticipated purchases of bonds subject to annual mandatory redemption.

Certain B.C. Hydro debt held by the Canada Pension Plan Investment Fund contains a provision allowing the Minister of Finance of Canada to redeem the debt in whole or in part, subject to certain restrictions. As at March 31, 1984 the amount of this debt held by the Canada Pension Plan Investment Fund totalled \$829 million (1983 — \$885 million) net of sinking funds.

Note 6 Guarantee by Province of British Columbia:

The Province of British Columbia has unconditionally guaranteed B.C. Hydro's long-term debt as to principal, premium, if any, and interest.

Note 7 Pension Plans:

Employees of B.C. Hydro are covered under contributory pension plans. It is B.C. Hydro's practice to obtain periodic actuarial valuations of the plans for purposes of determining annual pension costs and funding requirements. Current service costs are provided for and funded when incurred. Past service pension costs and accrued deficits arising from plan amendments, changes in actuarial assumptions and indexing supplements to existing pensioners are provided for and funded over periods and in amounts recommended by the actuary.

A summary actuarial report, dated June 22, 1984, indicated an accrued actuarial deficit in the principal plan as at December 31, 1983 of approximately \$44 million, as compared to \$75 million as at December 31, 1982. B.C. Hydro is funding this deficit by annual payments of approximately \$4 million per annum to March 31, 1997 and \$3 million per annum thereafter to March 31, 2000.

The total cost to B.C. Hydro in respect of pension plans, including its share of Canada Pension Plan costs, for the year ended March 31, 1984 was \$25 million (1983 — \$29 million; 1982 — \$35 million), of which \$16 million (1983 — \$17 million; 1982 — \$19 million) was charged to income and the balance capitalized and included in fixed assets.

Note 8 Commitments and Contingencies:

Purchase commitments and contracts of B.C. Hydro for capital projects aggregated approximately \$185 million as at March 31, 1984.

The powerplant and concrete dam contractor on the Revelstoke project

delivered in March 1984 a new submission of claims for substantial unanticipated costs. The contractor has submitted claims with respect to the work performed to date and estimated to completion to a maximum amount of \$128 million. It is expected that B.C. Hydro will deny liability for the substantial part of all the claims made. Should any amount be paid by B.C. Hydro as a result of the claims, it will be capitalized as part of construction expenditures and included in fixed assets.

Note 9 Export Surplus:

Income from export surplus sales for each year in the three-year period ended March 31, 1984 was determined as follows:

	1984			1983	1982
	Interruptible	Los Angeles Contract	Total		
	(in millions)				
Export surplus revenues	\$57	\$18	\$75	\$97	\$233
Less: Direct expenses:					
Wheeling charges	2	1	3	4	7
Water rentals	9	—	9	14	30
	11	1	12	18	37
Income before rate stabilization	46	17	63	79	196
Amount transferred to Rate Stabilization Account (Note 2)	(46)	—	(46)	(79)	(90)
Income from export surplus sales	\$ —	\$17	\$17	\$ —	\$106

Export surplus sales to the Department of Water and Power of the City of Los Angeles and three other municipalities in California were made under a three-year contract (November 1, 1983 to October 31, 1986) signed in January 1984. Provincial approval of the contract has been received and National Energy Board approval is pending. The energy delivered prior to March 31, 1984 in respect of the contract has been exported as interruptible energy under a National Energy Board interruptible export licence.

Note 10 Finance Charges:

Finance charges for each year in the three-year period ended March 31, 1984 comprise the following:

	1984	1983	1982
	(in millions)		
Interest on long-term debt	\$872	\$800	\$685
Amortization of discount and issue expense	7	5	4
Exchange adjustments on long-term debt	12	11	10
Other finance charges	2	2	2
	893	818	701
Less:			
Income from sinking fund investments held by Trustee	70	56	54
Income from temporary investments	19	66	97
	89	122	151
	804	696	550
Less:			
Finance charges capitalized	284	217	142
	\$520	\$479	\$408

The effective rate for finance charges capitalized to unfinished construction during the year ended March 31, 1984 was 12.2% (1983 — 15.8%; 1982 — 15.1%).

Note 11 Extraordinary Items

In July 1982, the Hat Creek project was deferred indefinitely as a result of rising project costs and reduced rates of growth in projected electrical demand. Project costs, including the costs of decommissioning, in the amount of \$77 million, have been written off and shown as an extraordinary item in the statement of income and earnings employed in the business for the year ended March 31, 1983.

Note 12 Segment Information

B.C. Hydro is engaged in the operation of three principal services: generation, transmission and distribution of electricity; distribution of gas; and provision of a rail freight service.

Most expenses are directly attributable to specific services. Common expenses are allocated among the services using appropriate bases established by regular review and analysis. Export surplus expenses include only direct costs, namely wheeling charges and water rentals.

Domestic and other electric service revenues include sales of firm energy under approved export contracts in the amount of \$5 million (1983 — \$11 million; 1982 — \$11 million).

Identifiable assets are those assets that are used in each service's operations.

Corporate assets are principally temporary investments and unamortized discount and issue expense on long-term debt.

Year ended March 31 (in millions)	Domestic and Other			Electric			Gas			Rail			Sundry			Combined		
	1984	1983	1982	1984	1983	1982	1984	1983	1982	1984	1983	1982	1984	1983	1982	1984	1983	1982
Revenues	\$1,155	\$1,075	\$891	\$ 75	\$ 97	\$233	\$1,230	\$1,172	\$1,124	\$361	\$332	\$316	\$ 22	\$ 22	\$ 27	\$ 2	\$ 2	\$ 6
Expenses:																		
Employee compensation	160	164	153	—	—	—	160	164	153	34	35	32	11	13	12	—	—	—
Materials and services	79	80	80	3	4	7	82	88	87	6	7	10	5	5	6	—	—	—
Gas purchased for resale	—	—	—	—	—	—	—	—	—	247	233	219	—	—	—	—	—	—
Water rentals, school taxes and grants	242	230	145	9	14	30	251	244	175	9	8	7	2	2	1	—	—	—
Depreciation	224	159	140	—	—	—	224	159	140	14	12	11	2	2	2	—	—	—
Total expenses	714	637	518	12	18	37	726	655	555	310	295	279	20	22	21	—	—	—
Operating income before finance charges	441	438	373	63	79	196	504	517	569	51	37	37	2	—	6	—	2	6
Finance charges	479	441	377	—	—	—	479	441	377	37	34	27	3	3	3	1	1	1
Operating income (loss)	(38)	(3)	(4)	63	79	196	25	76	192	14	3	10	(1)	(3)	3	(1)	1	5
Adjustment for rate stabilization	60	60	—	(66)	(70)	(91)	14	(19)	(90)	—	—	—	—	—	—	—	—	—
Income (loss) before extraordinary item	\$ 22	\$ 57	\$ (4)	\$ 17	\$ —	\$ (106)	\$ 39	\$ 57	\$ 102	\$ 14	\$ 3	\$ 10	\$ (1)	\$ (3)	\$ 3	\$ (1)	\$ 1	\$ 5
Identifiable assets							\$8,621	\$8,162	\$7,292	\$523	\$450	\$410	\$ 53	\$ 50	\$ 52	\$ 12	\$ 14	\$ 14
Corporate assets																306	334	619
Total assets							\$ 781	\$ 907	\$ 900	\$ 33	\$ 37	\$ 60	\$ 5	\$ 1	\$ 2	\$ 1	\$ 5	\$ 1
Expenditures on fixed assets																\$ 820	\$1,037	\$1,051

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PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
FINANCIAL STATEMENTS AND OTHER FINANCIAL INFORMATION
AS AT MARCH 31, 1984

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FINANCIAL STATEMENTS

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SCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES
ANCILLARY SERVICES FUND

SCHEDULE 1



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of the
British Columbia Institute of Technology, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the British Columbia Institute of Technology as at 31 March 1984, the statement of revenue and expenditure and changes in fund balances, and the statements of revenue and expenditure for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1984 and the results of its operations and the changes in its fund balances for the year then ended in accordance with generally accepted accounting principles, as modified by note 1(a) to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
6 July 1984

EXHIBIT A

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

BALANCE SHEET

as at March 31, 1984

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds	1984 Total	1983 Total
ASSETS							
Current Assets							
Cash and Term Deposits	\$7,993,177	\$ 56,355		\$ 59,647		\$ 9,354,043	\$ 8,098,297
Bonds (Note 2)					\$244,864	291,338	291,338
Accounts Receivable	446,219	1,664,269	\$ 64,938	75,891	\$ 3,435	2,266,777	1,247,582
Loans Receivable		55,386	352,163			55,386	77,941
Inventories	117,908					470,071	498,840
Prepaid Expenses	157,067					157,067	58,026
Interfund Advances	(1,342,572)	1,720,181	(312,807)	(89,107)	3,369		
Equipment, Buildings and Improvements	7,371,799	3,496,391	104,294	47,411	567,963	11,594,882	10,272,024
Equipment (Note 4)							
Buildings and Improvements (Notes 3 and 6)							
Construction in Progress							
	\$7,371,799	\$3,496,391	\$104,294	\$27,101,899	\$ 6,804	\$36,649,150	\$31,903,071
LIABILITIES AND EQUITY							
Current Liabilities							
Accounts Payable and Accrued Liabilities (Note 10)	\$5,919,283	\$1,224,499	\$130,823	\$ 555,041	\$ 1,908	\$ 7,831,554	\$ 5,959,312
Holdbacks Payable		329,717		32,945		362,662	128,975
Bank Loans Payable (Note 7)				5,109,241		5,109,241	7,229,917
Deferred Income	1,654,177		14,522			1,668,699	1,340,308
Mortgage Payable				3,703		3,703	3,620
	7,573,460	1,554,216	145,345	5,700,930	1,908	14,975,859	14,662,132
Mortgage Payable (Note 6)							
Debentures Payable (Note 5)				2,495,418		2,495,418	2,499,121
Equity				3,098,500		3,098,500	-
In Equipment, Buildings and Improvements							
Fund Balances (Exhibit B)	(201,661)	1,942,175	(41,051)	16,367,223	4,896	16,367,223	11,281,525
	(201,661)	1,942,175	(41,051)	(560,172)		1,712,150	3,460,293
				15,807,051	4,896	10,079,371	14,741,818
	\$7,371,799	\$3,496,391	\$104,294	\$27,101,899	\$ 6,804	\$36,649,150	\$31,903,071
Commitments (Note 11)							

Approved by the Board of Governors:

Malcolm J. Wilson
 Malcolm C.J. Wilson, LL.B.
 Chairman, Board of Governors

D.W. Macpherson
 D.W. Macpherson, C.A.
 Vice President, Administration,
 and Bursar

EXHIBIT B

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
STATEMENT OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES
for the year ended March 31, 1984

	Operating Fund		Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds		March 31	
	General Purpose	Temporary Courses	Total Fund			Trust	Donated	1984 Total	1983 Total
Revenue (Exhibit C)	\$48,572,906	\$269,181	\$48,842,087	\$4,147,761	\$3,542,958	\$2,104,976	\$60,102	\$59,016,732	\$62,521,276
Expenditure (Exhibit D)	48,590,162	269,181	48,859,343	4,463,017	3,608,640	3,312,803	68,555	60,573,390	61,697,292
Excess of Revenue over Expenditure	(17,256)		(17,256)	(315,256)	(65,682)	(1,207,827)	(8,453)	(1,556,658)	823,984
Fund Balances, Beginning of Year	(177,405)		(177,405)	2,395,934	(42,912)	640,655	11,294	3,460,293	2,444,824
Appropriation of Funds (Note 9)				(191,485)				(191,485)	191,485
Interfund Transfers (Note 8)	(7,000)		(7,000)	52,982	67,543	7,000	2,055	(122,580)	-
Fund Balances, End of Year	\$ (201,661)	\$ -	\$ (201,661)	\$1,942,175	\$ (41,051)	\$ (560,172)	\$ 4,896	\$ 1,712,150	\$ 3,460,293

EXHIBIT C

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

STATEMENT OF REVENUE

for the year ended March 31, 1984

REVENUE	Operating Fund		Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds		March 31	
	General Purpose	Temporary Courses				Trust	Donated	1984 Total	1983 Total
Province of British Columbia									
Operating Grants	\$38,910,900	\$201,639	\$39,112,539	\$ 183,198				\$39,295,737	\$39,806,781
Debt Service Grants				25,364	\$ 661,517			686,881	783,367
Capital Grants				2,700,000	565,200			3,265,200	907,900
Tuition Fees	3,758,011							3,758,011	3,195,893
Dayschool Continuing Education and Industry Services	4,101,522	67,542	4,169,064	61,420				4,230,484	4,006,675
Gifts and Donations							\$253,208	253,208	248,755
Sales and Rentals									
Bookstore								1,498,324	1,343,032
Campus Food Services								800,793	1,090,034
Housing								759,466	536,070
Investment Income	452,647		452,647	215,019	19,131	\$ 448	65,640	752,885	933,768
Recoveries and Other Income	1,749,826		1,749,826	794,760	242,799	59,654		2,861,414	4,259,963
Proceeds from Loan				238,000				238,000	1,680,000
Capital Funding								616,329	3,729,038
TOTAL	\$48,572,906	\$269,181	\$48,842,087	\$4,147,761	\$2,104,976	\$80,102	\$318,848	\$59,016,732	\$82,521,276

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1984

Note 1. Significant Accounting Policies

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

- i) Improvement, building and equipment expenditures are expensed in the year acquired and are also recorded, at cost, on the balance sheet.
- ii) No provision is made for amortization and depreciation on improvements, buildings and equipment.
- iii) No provision is made for the current portion of accrued vacation pay (Note 10).
- iv) No provision is made for accrued interest on long term debt.
- v) Books and periodicals of the Library are charged as an expense in the year acquired.
- vi) Fund accounting procedures are followed.

b) Fund Accounting

Available resources and their related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and determinations made by the Board of Governors. In the financial statements, funds with similar characteristics have been combined into major fund divisions which are described below:

- i) General Purpose Operating - amounts received and used in the general operation of the Institute.
- ii) Temporary Courses Operating - amounts received and used in presenting courses which were specifically approved and specially funded by the Province of British Columbia.
- iii) Special Purpose - amounts received and used in the provision of financial aid and in completing specific projects which were undertaken by the Institute and specially funded by donors, governments or appropriations from the General Purpose Operating Funds.
- iv) Ancillary Services - amounts received and used in the Bookstore, Campus Food and Residence Operations.
- v) Capital - amounts received and used in the acquisition of capital assets and in the servicing of authorized capital borrowings.
- vi) Trust - amounts received and used as authorized and directed under trust arrangements.
- vii) Donated - amounts received and used in the provision of financial awards.

c) Specific Items

- i) Inventories consist of general supplies, books and food, recorded at the lower of cost and net realizable value.
- ii) Equipment with a unit value of less than \$250 is charged as an expense of the Capital Fund in the year acquired.
- iii) The portion of tuition fees relating to the period after March 31, 1984 is recorded as deferred income.
- iv) Ancillary Services do not include certain administrative overhead costs.
- v) Termination salary grants are charged against operations on an accrual basis (Note 10).

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
NOTES TO FINANCIAL STATEMENTS
for the year ended March 31, 1984

Note 2. Bonds

Interest is earned at 11 3/4% per annum on the face amount paid semi-annually on February 1 and August 1 each year. These bonds mature February 1, 2003.

	1984	1983
Face Amount	\$310,000	\$310,000
Cost	\$291,338	\$291,338
Market Value	\$276,675	\$303,800

Note 3. Land, Buildings and Improvements

All Willingdon campus land and certain buildings occupied by the Institute are the property of the Province of British Columbia and are provided free of charge except that a portion of the land for the residences is leased from the Province of British Columbia at \$25 per annum terminating October, 2037.

Note 4. Equipment

All equipment acquired prior to April 1, 1975 for use by the Institute was previously owned by the Province of British Columbia. During the year ended March 31, 1978, title was transferred at no cost to the Institute. This equipment is recorded at the nominal value of \$1.

Note 5. Debentures Payable

Debentures payable at March 31, 1984 are payable to the British Columbia Educational Institutions Capital Financing Authority.

Terms are as follows:

	Maturity Date	Rate	Principal	Accumulated Sinking Fund Payments	Balance March 31, 1984	Annual Payments
#1	May 02, 2003	11.53%	\$2,496,000	\$ 0	\$2,496,000	\$342,331
#2	June 20, 1993	11.75%	602,500	0	602,500	112,384
			<u>\$3,098,500</u>	<u>\$ 0</u>	<u>\$3,098,500</u>	<u>\$454,715</u>

Interest and sinking fund instalments are paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. These debentures can be recalled by the Chairman of the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1984

Note 6. Mortgage Payable

The student on campus residence is financed by a 9½ fixed rate mortgage, repayable at \$19,721 (principal and interest) per month for the remaining term of the mortgage maturing August, 2027. The current portion of the long term debt is \$3,703 as at March 31, 1984 (1983 - \$3,620).

Note 7. Bank Loans

Bank loans payable on demand at the prime bank lending rate under the provisions of the Educational Institution Capital Finance Act are as follows:

	1984	March 31	1983
Broadcast Laboratory	\$ 16,708		\$1,825,000
Construction of Biological and Mechanical Laboratories	820,700		720,000
Major Renovations and Public Works 1979/80	626,823		601,000
Combined Shortfall and Major Campus Renovations	274,177		240,000
Paramedical Educational Facility - St. Paul's Hospital	1,010,000		980,000
Purchase of Computer Equipment	-		250,000
New Bulk Storage Building	-		596,000
Pollution Laboratory	186,000		160,000
Paramedical Educational Facility - St. Paul's Hospital - Phase II	115,000		-
	3,049,408		5,372,000
Bank loans payable on demand at the prime bank lending rate. These loans are to be repaid by grants from the Province of British Columbia:			
Perimeter Road Lighting	-		75,000
Emergency Road Repairs	259,833		42,500
1982/83 Public Works and Renovations Projects	259,833		60,417
			177,917
Bank loan payable on demand at the prime bank lending rate. This loan is to be repaid out of future rental income from residences:			
	1,800,000		1,680,000
TOTALS:	\$5,109,241		\$7,229,917

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
NOTES TO FINANCIAL STATEMENTS
for the year ended March 31, 1984

Note 8. Interfund Transfers

The following interfund transfers were made during the fiscal year:

	Operating Fund	Special Purpose Fund	Ancillary Services Fund	Capital Fund	Trust Funds Trust	Trust Funds Donated
(a) To transfer the net loss from the Residence Operations to the Residence Maintenance and Replacement Fund in the Special Purpose Fund		\$ (67,543)	\$ 67,543			
(b) To transfer the Student Loan Fund from the Donated - Trust Fund to the Special Purpose Fund		120,030				\$ (120,030)
(c) To transfer certain fund balances from the Special Purpose Fund to the Trust - Trust Fund		(2,055)			\$ 2,055	
(d) To transfer funds from the Operating Fund to the Capital Fund to finance the acquisition of specific equipment	\$ (7,000)			\$ 7,000		
(e) To transfer funds from the Donated - Trust Fund to the Special Purpose Fund as set out by donor instructions		2,550				(2,550)
		\$ 52,982	\$ 67,543	\$ 7,000	\$ 2,055	\$ (122,580)

Note 9. Appropriation of Funds - Residence Construction

During the current year, the Institute:

- (i) charged residence, phase 2 construction costs as an expenditure of the special purpose fund;
- (ii) recorded proceeds from the residence construction loan as a revenue in the special purpose fund;
- (iii) repaid amounts to the special purpose funds appropriated in 1983 for the acquisition of residences;
- (iv) recorded the construction in progress as an asset and the loan as a liability in the capital fund;

	1984	1983
Residence construction costs	\$ 46,515	\$1,871,485
Proceeds from loan	\$ 238,000	\$1,680,000
Appropriation of funds	\$ (191,485)	\$ 191,485

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY

NOTES TO FINANCIAL STATEMENTS

for the year ended March 31, 1984

Note 10. Accrued Vacation Pay and Accrued Termination Salary Grant

The vacation pay liability is accrued for approved vacation days carried forward from the previous academic year. The liability does not include vacation earned in the period July 1 to the end of the fiscal year.

The termination salary grant liability is accrued for employees who are members of the British Columbia Government Employees Union. In accordance with the provision in their collective agreement, each employee is entitled to receive a salary grant on termination of employment for an amount equivalent to 50% of sick leave credits earned from the date of employment with the Board of Governors of the British Columbia Institute of Technology (July 4, 1974) at the rate of pay on the date of termination.

This accounting treatment is not in compliance with the Policy on accrual accounting issued by the Ministry of Education for the Province of British Columbia. However, the Institute has adopted accounting treatments which provide for recognition of charges against operations in the year in which they occurred. Charges have been funded by Investment Income. The liabilities are fully funded.

The amounts of liability included in Accounts Payable and Accrued Liabilities are as follows:

	March 31, 1984	March 31, 1983
Vacation Pay Liability	\$ 935,772	\$ 957,031
Termination Salary Grant Liability	522,408	578,001
	<u>\$1,458,180</u>	<u>\$1,535,032</u>

	For the year ending March 31, 1984	March 31, 1983
Vacation Pay Expenditure	\$ (21,259)	\$ 79,977
Termination Salary Grant Expenditure	(55,593)	125,335
	<u>\$ (76,852)</u>	<u>\$ 205,312</u>

The net effects on operations are as follows:

Note 11. Commitments

Commitments under Capital construction contracts amount to \$526,629 at March 31, 1984 (1983 - \$116,752).

Commitments for lease and rental agreements amount to \$248,652 per annum until August 31, 1985.

Note 12. Comparative Figures

Certain other 1983 comparative figures have been restated to conform with the presentation adopted for the current year. These restatements have no effect on the Excess of Revenue over Expenditure or Fund Balances.

SCHEDULE 1

BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY
ANCILLARY SERVICES FUNDSCHEDULE OF REVENUE AND EXPENDITURE AND CHANGES IN FUND BALANCES
for the year ended March 31, 1984

	Bookstore	Campus Food Services	Residences	Ancillaries Administration	Total
	1984	1984	1984	1984	1984
REVENUE					
Bookstore Sales	\$1,498,324	\$1,343,032			\$1,498,324
Campus Food Sales		800,793			800,793
Housing			759,466		759,466
Other Income		484,375			484,375
	1,498,324	1,343,032	759,466		3,542,958
					3,294,381
EXPENDITURE					
Salaries and Wages	142,849	585,275	34,064	\$ 68,025	840,213
Employee Benefits	23,631	103,423	1,082	8,798	136,934
Cost of Sales	1,166,111	983,262			1,639,411
Interest and Bank Charges			448,475		448,475
Postage and Delivery	6,721	5,121			6,721
Printing and Advertising	34,341	21,414			38,831
Rentals and Maintenance				726	726
Facilities	862	805			1,667
Equipment	1,545	873			2,418
Supplies and Contract Services	17,061	9,701	38,883		65,645
Travel and Training	4,150	31,709	14,508	218	50,585
Utilities and Communications	945	91,005	88,449		196,515
Loan Repayments		3,236	2,407		5,643
Other Expenditures		661	70,758		71,419
	1,824	28,960	121,260	303	151,347
	1,400,040	3,093	4,747		1,408,880
		1,303,521	827,009		3,608,640
		(18,353)	(67,543)		(85,896)
Excess of Revenue over Expenditure					71,023
Fund Balances, Beginning of Year	98,284	119,798			(42,912)
Interfund Transfers					
Fund Balances, End of Year	\$ 219,082	\$ 119,798	\$ -	\$ -	\$ (42,912)

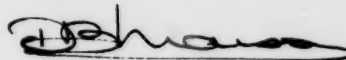
BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

PROVINCE OF BRITISH COLUMBIA

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

REPORT OF THE COMPTROLLER GENERAL

The financial statements of the British Columbia Liquor Distribution Branch have been prepared from, and accurately reflect, the financial records of the Government of British Columbia. Although an auditor's opinion has not been expressed on these financial statements, the accounts of the Branch have been examined as part of the audit of the Government's accounts.



D.B. Marson
Comptroller General

Victoria, British Columbia
September 30, 1984

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

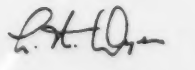
BALANCE SHEET AS AT MARCH 31, 1984

	<u>ASSETS</u>	
	<u>1984</u>	<u>1983</u>
CURRENT ASSETS		
Cash (note 2)	\$ 8,964,188	\$ 6,403,947
Accounts receivable	1,134,257	586,537
Inventories	<u>37,244,846</u>	<u>39,893,813</u>
	<u>47,343,291</u>	<u>46,884,297</u>
FIXED ASSETS, at cost (note 3)	32,715,187	30,030,094
Less accumulated depreciation	<u>18,534,161</u>	<u>15,147,851</u>
	<u>14,181,026</u>	<u>14,882,243</u>
	<u>\$61,524,317</u>	<u>\$61,766,540</u>
 <u>LIABILITIES</u>		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$37,228,065	\$39,962,303
PROVINCE OF BRITISH COLUMBIA		
Advance	<u>24,296,252</u>	<u>21,804,237</u>
	<u>\$61,524,317</u>	<u>\$61,766,540</u>

Commitments and Contingencies (Note 5)

The accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by:


General Manager
Director of Finance

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF INCOME FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
SALES (note 4)	\$857,511,493	\$836,042,299
COST OF MERCHANDISE SOLD	<u>462,617,162</u>	<u>450,062,238</u>
	394,894,331	385,980,061
PROVINCIAL MALT LEVY (note 4)	<u>50,830,426</u>	<u>47,728,689</u>
	445,724,757	433,708,750
OPERATING EXPENSES (Schedule 1)	<u>99,893,324</u>	<u>98,371,282</u>
	345,831,433	335,337,468
OTHER INCOME	<u>3,687,440</u>	<u>1,751,176</u>
NET INCOME	<u>\$349,518,873</u>	<u>\$337,088,644</u>

STATEMENT OF CHANGES IN PROVINCE OF BRITISH COLUMBIA ADVANCE
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
Balance at beginning of Year	\$ 21,804,237	\$ 17,327,575
Net Income	349,518,873	337,088,644
Cash payments to Provincial Treasury	<u>(347,026,858)</u>	<u>(332,611,982)</u>
BALANCE AT END OF YEAR	<u>\$ 24,296,252</u>	<u>\$ 21,804,237</u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH
STATEMENT OF CHANGES IN FINANCIAL POSITION FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
FUNDS DERIVED FROM:		
Operations		
Net Income	\$349,518,873	\$337,088,644
Add charges (credits) not affecting working capital.		
Depreciation	3,922,960	3,693,543
Gain on disposal of fixed assets	<u>(1,622,166)</u>	<u>(15,857)</u>
Proceeds on disposal of fixed assets	351,819,667	340,766,330
	<u>1,662,766</u>	<u>15,857</u>
	<u>353,482,433</u>	<u>340,782,187</u>
FUNDS APPLIED TO:		
Acquisition of fixed assets	3,262,343	2,927,287
Cash payments to the Provincial Treasury	<u>347,026,858</u>	<u>332,611,982</u>
	<u>350,289,201</u>	<u>335,539,269</u>
INCREASE IN WORKING CAPITAL	3,193,232	5,242,918
WORKING CAPITAL AT BEGINNING OF YEAR	<u>6,921,994</u>	<u>1,679,076</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 10,115,226</u>	<u>\$ 6,921,994</u>

WORKING CAPITAL

CURRENT ASSETS	\$ 47,343,291	\$ 46,884,297
CURRENT LIABILITIES	<u>37,228,065</u>	<u>39,962,303</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 10,115,226</u>	<u>\$ 6,921,994</u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984

1. SIGNIFICANT ACCOUNTING POLICIES:

Revenues and expenses are reflected on an accrual basis.

Merchandise inventory is valued at its latest landed cost. Customs and excise taxes are not included in the value of inventory where payment is due upon shipment from the bonded warehouse.

Expenditures for buildings, leasehold improvements, furniture, fixtures and equipment are capitalized and are subject to depreciation on a straight line basis as follows:

Buildings	- 7 1/2% per annum
Leasehold Improvements	- a minimum of 10% per annum or a rate sufficient to write off the cost over the remaining life of the respective lease.
Furniture, Fixtures and Equipment	- 25% per annum

2. CASH:

	<u>1984</u>	<u>1983</u>
Cash on hand and in banks (overdraft)	\$ (808,190)	\$(2,209,943)
Cash in transit	<u>9,772,378</u>	<u>8,613,890</u>
	<u>\$ 8,964,188</u>	<u>\$ 6,403,947</u>

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984

3. FIXED ASSETS:

	<u>1984</u>		<u>1983</u>	
	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>Cost</u>	<u>Accumulated Depreciation</u>
Land	\$ 1,124,183	\$ -	\$ 1,135,423	\$ -
Buildings	11,382,755	5,652,725	10,998,648	5,153,224
Leasehold Improvements	4,584,261	1,478,465	3,518,584	927,091
Furniture, Fixtures and Equipment	<u>15,623,988</u>	<u>11,402,971</u>	<u>14,377,439</u>	<u>9,067,536</u>
	<u>32,715,187</u>	<u>18,534,161</u>	<u>30,030,094</u>	<u>15,147,851</u>
NET BOOK VALUE	<u>\$14,181,026</u>		<u>\$14,882,243</u>	

4. SALES:

Included in sales are non-alcoholic items amounting to \$810,932 (1983 - \$910,111).

Sales made directly to Licensed Establishments by authorized Brewers' agents on behalf of the Liquor Distribution Branch totaling \$152,979,465 (1983 - \$148,765,746) are not included in the sales reported by the Branch. The Provincial Malt Levy reported on the Income Statement represents the margin on these sales.

Sales made directly to the Public by authorized Commercial Winery Agency Stores of \$2,139,666 (1983 - \$1,113,727) are not included in the sales reported by the Branch.

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

NOTES TO FINANCIAL STATEMENTS FOR THE YEAR ENDED MARCH 31, 1984

5. COMMITMENTS AND CONTINGENCIES:

Employees of the Branch contribute to the Public Service Superannuation Fund up to 7% of their salaries for basic pension purposes, which includes a portion for cost-of-living indexed increases in pension benefits. The contributions shown in the Schedule include in addition to matching employee contributions, an additional 2.5% of gross payroll for 1984 whereas in 1983 the Branch paid supplementary assessments (\$2,293,987) to fund any deficiency in pensions for employees who retired during the year.

An actuarial evaluation of the Public Service Superannuation Fund was made at March 31, 1980. Details of the unfunded liability are described in the Public Accounts of British Columbia. The portion of the unfunded liability attributable to the Liquor Distribution Branch was not determined by the actuary.

The Branch maintains inventory in its bonded warehouse for which Federal Taxes have neither been paid nor recorded. As at March 31, 1984, the future liability for these taxes approximates \$6,000,000.

In 1979, a procedure to warehouse imported stocks by Suppliers' Agents was implemented. Under this concept, the Branch has a contractual obligation to purchase all inventories held by the agent should he opt out of the program. The obligation of the Branch should all agents choose to terminate their contracts, totals approximately \$19,200,000 for agents and \$10,600,000 for federal taxes as at March 31, 1984.

Total commitments to March 31, 1984 for lease of premises amount to \$36,050,000. Of this \$5,955,000 becomes payable during the year ending March 31, 1985.

6. Certain comparative figures for the previous year have been reclassified to conform with the March 31, 1984 financial statement presentation.

Schedule 1

BRITISH COLUMBIA LIQUOR DISTRIBUTION BRANCH

OPERATING EXPENSES FOR THE YEAR ENDED MARCH 31, 1964

	Warehouse	Retail Store	Administration	1984 Total	1983 Total
Salaries and Wages	\$ 4,461,208	\$47,853,553	\$ 7,076,687	\$59,391,448	\$53,297,214
Superannuation Fund	323,548	3,394,093	500,720	4,218,361	3,058,675
Unemployment Insurance	108,377	1,136,897	167,723	1,412,997	950,238
Dental and Extended Health	82,591	866,394	127,816	1,076,801	743,489
Canada Pension	60,709	636,853	93,953	791,515	729,466
B. C. Medical	47,823	501,670	74,009	623,502	589,401
Workers' Compensation Board	39,937	418,943	61,805	520,685	573,200
Long-Term Disability	30,287	317,716	46,872	394,875	374,675
B. C. Housing & Emp. Dev. Bonds	24,339	255,322	37,667	317,328	-
Group Insurance	18,029	189,126	27,901	235,056	201,572
Rents	228,943	6,743,928	265,532	7,238,403	6,758,793
Depreciation	858,754	2,589,695	474,511	3,922,960	3,693,543
Data Processing	-	3,657,258	3,843,139	3,843,139	4,512,341
Freight to Stores	374,154	1,419,521	-	3,657,258	3,681,137
Light, Water and Fuel	85,354	234,222	13,179	1,806,854	1,592,864
Sundries	-	1,411,122	1,142,311	1,461,887	1,457,839
Agency Commissions	-	744,764	-	1,411,122	1,153,071
Repairs and Maintenance	92,518	974,158	518,773	1,356,055	1,116,859
Store Wrapping Services	-	512,365	-	974,158	987,992
Travelling	8,887	53,872	395,503	916,755	983,940
Printing, Stationery and Postage	7,122	505,373	849,913	910,907	1,070,110
Janitorial and Scavenging	31,879	191,269	152,305	689,557	636,364
Telephone and Telegraph	54,780	-	396,872	642,921	542,854
Armoured Car Service	-	-	610,898	610,898	496,398
Warehouse Equipment Costs	443,230	-	-	443,230	361,332
Property Charges	315,274	98,211	7,593	421,078	449,517
Bank Charges	-	42,168	373,066	373,066	373,326
Staff Benefits	1,041	-	83,280	126,489	161,284
Litter Act-Container Disposal Cost	-	-	104,019	104,019	823,788
	\$ 7,698,784	\$74,748,493	\$17,446,047	\$99,893,324	\$98,371,282

BRITISH COLUMBIA PETROLEUM CORPORATION

WOLRIGE, MAHON & COMPANY

CHARTERED ACCOUNTANTS

A F WOLRIGE B.COM.A.	M GELLER A.	W A HREITZER B.COM.A.
K W MAHON B.COM.A.	A A McCREADY A.	B SMILEY B.COM.A.
D C SELMAN B.COM.A.	T GASTER A.	
M I COBB A.	C W SMITH B.COM.A.	

AUDITORS' REPORT

To the Lieutenant-Governor in Council
Province of British Columbia:

We have examined the consolidated balance sheet of British Columbia Petroleum Corporation as at March 31, 1984 and the consolidated statements of income and retained earnings and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of British Columbia Petroleum Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

WOLRIGE, MAHON & COMPANY

Wolrige, Mahon & Company

Chartered Accountants

VANCOUVER, B.C.

May 15, 1984

BRITISH COLUMBIA PETROLEUM CORPORATIONStatement 1Consolidated Balance SheetMarch 31, 1984

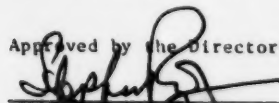
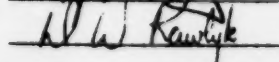
	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Current assets		
Cash	\$ 26,339,185	\$ 32,670,810
Accounts receivable	52,862,808	36,978,022
Prepaid expenses	<u>65,133</u>	<u>3,799</u>
	<u>79,267,126</u>	<u>69,652,631</u>
Prepaid gas (Note 2)	<u>105,818,083</u>	<u>65,532,757</u>
Property account (Note 3)	<u>213,155</u>	<u>256,481</u>
Other assets		
Deferred receivable (Note 4)	32,454,594	-
Debt issue expenses	169,680	212,135
Mortgages	<u>77,272</u>	<u>87,371</u>
	<u>32,701,546</u>	<u>299,506</u>
	<u>\$ 217,999,910</u>	<u>\$ 135,741,375</u>

LIABILITIES AND RETAINED EARNINGS

Current liabilities		
Accounts payable and accrued charges	\$ 70,866,948	\$ 27,672,705
Liability for future gas supply (Note 5)	34,241,135	14,533,618
Long-term debt (Note 6)	30,000,000	30,000,000
Retained earnings	<u>82,891,827</u>	<u>63,535,052</u>
	<u>\$ 217,999,910</u>	<u>\$ 135,741,375</u>

Commitments (Note 9)

Approved by the Directors:

Director

Director

See accompanying notes to consolidated financial statements

BRITISH COLUMBIA PETROLEUM CORPORATION Statement II
Consolidated Statement of Income and Retained Earnings
Year ended March 31, 1984

	<u>1984</u>	<u>1983</u>
Revenue		
Sales from natural gas, natural gas liquids and sulphur	\$ 564,961,030	\$ 385,393,189
Expenses		
Gas and by-product purchases	402,258,139	287,128,809
Administrative and general expenses	<u>1,707,949</u>	<u>1,474,423</u>
	403,966,088	288,603,232
Operating income before interest	160,994,942	96,789,957
Interest (Note 7)	<u>2,061,833</u>	<u>2,433,103</u>
Net income	<u>163,056,775</u>	<u>99,223,060</u>
Retained earnings, at beginning of year		
As previously reported	60,360,915	56,901,204
Adjustment of prior year's net income (Note 8)	<u>3,174,137</u>	<u>-</u>
As restated	<u>63,535,052</u>	<u>56,901,204</u>
Deduct: Transfers to Provincial Treasury	226,591,827	156,124,264
	<u>143,700,000</u>	<u>92,589,212</u>
Retained earnings, at end of year	\$ <u>82,891,827</u>	\$ <u>63,535,052</u>

See accompanying notes to consolidated financial statements

WOLRIGE, MAHON & COMPANY
Chartered Accountants

BRITISH COLUMBIA PETROLEUM CORPORATIONStatement IIIConsolidated Statement of Changes in Financial PositionYear ended March 31, 1984

	<u>1984</u>	<u>1983</u>
Source of funds		
Operations		
Net income	\$ 163,056,775	\$ 99,223,060
Add items not involving outlay of funds:		
Depreciation and amortization	108,455	59,316
Gain on disposal of fixed assets	(6,224)	-
	<u>163,159,006</u>	<u>99,282,376</u>
Proceeds from disposal of fixed assets	7,000	-
Mortgages and other deferred charges	10,099	40,473
Long-term debt (net)	-	29,787,865
Payment on future gas supply	<u>19,707,517</u>	<u>9,175,103</u>
	<u>182,883,622</u>	<u>138,285,817</u>
Application of funds		
Prepaid gas	40,285,326	30,898,569
Property additions	23,450	27,729
Transfers to Provincial Treasury	143,700,000	92,589,212
Deferred receivable	<u>32,454,594</u>	<u>-</u>
	<u>216,463,370</u>	<u>123,515,510</u>
Increase (decrease) in working capital	(33,579,748)	14,770,307
Working capital, at beginning of year	<u>41,979,926</u>	<u>27,209,619</u>
Working capital, at end of year	<u>\$ 8,400,178</u>	<u>\$ 41,979,926</u>

See accompanying notes to consolidated financial statements

WOLRIGE, MAHON & COMPANY
Chartered Accountants

BRITISH COLUMBIA PETROLEUM CORPORATIONNotes to Consolidated Financial StatementsMarch 31, 1984Note 1 Summary of Significant Accounting PoliciesConsolidation

The consolidated financial statements include the accounts of the Corporation and its subsidiary, British Columbia Gas Corporation.

Gas Sales

Under the terms of an agreement between Westcoast Transmission Company Limited and British Columbia Petroleum Corporation effective November 1, 1973, the Corporation sells natural gas to Westcoast Transmission Company Limited at a price equal to the gross revenue received by that Company on the resale thereof less the total cost of service of that Company's utility system operation.

Depreciation

Furniture, equipment, automobiles and leasehold improvements are recorded at cost and depreciation is provided at rates considered adequate to amortize the cost over the service lives of the assets. Depreciation is computed on a straight-line basis.

Note 2 Prepaid Gas

Under its gas purchase contracts with producers, the Corporation is obligated to purchase and take delivery of, or pay for, a specified minimum annual volume of gas. In the 1983 contract year the Corporation was unable to take delivery of the minimum volume of gas and, therefore, is liable to pay for the resulting shortfall (deficiency gas). The Corporation is entitled to take delivery of deficiency gas within a period of ten years from the date incurred, with an adjustment for the prices prevailing when such gas is delivered. The Corporation's deficiency gas for 1983 amounted to \$33,701,100 which increased the Corporation's accumulated deficiency gas to \$105,818,083 at March 31, 1984.

Note 3 Property Account

	<u>Cost</u>	<u>Accumulated Depreciation & Amortization</u>	<u>1984 Net Book Value</u>	<u>1983 Net Book Value</u>
Furniture	\$ 234,106	\$ 134,292	\$ 99,814	\$ 135,636
Automobiles	39,261	13,345	25,916	12,300
Leasehold improvements	<u>211,309</u>	<u>123,884</u>	<u>87,425</u>	<u>108,545</u>
	<u>\$ 484,676</u>	<u>\$ 271,521</u>	<u>\$ 213,155</u>	<u>\$ 256,481</u>

Note 4 Deferred Receivable

The deferred receivable of \$32,454,594 represents the amount of credit extended to Ocelot Investments Ltd. as at March 31, 1984 under an agreement whereby the Corporation and its subsidiary, British Columbia Gas Corporation, have agreed to extend Ocelot Investments Ltd. credit up to a maximum of \$45,000,000. Repayment of this receivable, which is secured by a first fixed and floating charge on the assets of that company, will commence on May 1, 1986 and is repayable over eighteen years with interest at three quarters of one percent over prime.

- 2 -

Note 5 Liability for Future Gas Supply

Liability for future gas supply represents a payment for deficiency gas incurred by a distributor in 1981, 1982 and 1983. Such deficiency gas volumes may be recovered from the Corporation within five years from the date incurred without further payment.

Note 6 Long Term Debt

Long-term debt comprises \$30,000,000 11 3/8 Notes, due in 1988, which are unconditionally guaranteed as to principal and interest by the Province of British Columbia.

Note 7 Interest

	<u>1984</u>	<u>1983</u>
Interest income		
Province of British Columbia	\$ 4,147,445	\$ 2,291,148
Other	<u>1,369,343</u>	<u>141,955</u>
	<u>5,516,788</u>	<u>2,433,103</u>
Less: Interest expense	3,412,500	-
Amortization of debt issue expenses	<u>42,455</u>	<u>-</u>
	<u>3,454,955</u>	<u>-</u>
	<u>\$ 2,061,833</u>	<u>\$ 2,433,103</u>

Note 8 Prior Period Adjustment

On December 1, 1982, Westcoast Transmission Company Limited applied to the National Energy Board for certain orders respecting its tolls pursuant to the National Energy Board Act. On December 20, 1982, the Board ordered that Westcoast's tariff and method of regulation would become, effective January 1, 1983, an interim tariff and an interim method of regulation until such time as the Board issued its final order. On August 4, 1983, the Board issued its order which reduced Westcoast's cost of service. As a result of this order, the balance of retained earnings at March 31, 1983, previously reported as \$60,360,915 has been restated to show a retroactive increase in income of \$3,174,137, representing the reduction in the cost of service in the period January 1, to March 31, 1983. The comparative figures for the year ended March 31, 1983 have been restated where applicable.

Note 9 Commitments

- (1) Under agreements with producers which waive the Corporation's liability to pay for deficiency gas incurred in 1980, the Corporation is committed to purchase and take delivery of, or pay for, a specified volume of such gas in each year to 1991. At March 31, 1984, the Corporation's aggregate liability under these agreements was estimated at approximately \$26,734,000.
- (2) The Corporation has commitments under agreements for the lease of office premises extending to 1989. The aggregate rentals payable under leases amounted to approximately \$1,153,000 at March 31, 1984.

BRITISH COLUMBIA PLACE LTD.



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

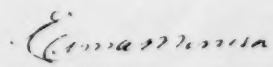
AUDITOR'S REPORT

To the Shareholder of British Columbia Place Ltd., and

To the Minister of Energy, Mines and Petroleum Resources
Province of British Columbia

I have examined the balance sheet of British Columbia Place Ltd. as at March 31, 1984 and the statements of income and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the company as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
May 16, 1984

BRITISH COLUMBIA PLACE LTD.

BALANCE SHEET

AS AT MARCH 31, 1984

	1984 (in thousands of dollars)	1983 (in thousands of dollars)
ASSETS		
Cash and short term deposits	\$ 441	\$ 2,188
Accounts receivable and prepaid expenses (note 3)	13,303	1,340
Land and site services (note 4)	144,974	109,635
Stadium (note 5)	124,244	110,895
Furniture, equipment and leasehold improvements (note 6)	325	344
Deferred charges	875	866
Mortgages receivable	<u>2,689</u>	<u>2,655</u>
	<u>\$286,851</u>	<u>\$227,923</u>
LIABILITIES		
Accounts payable and accrued liabilities	\$ 14,712	\$ 22,387
Long term debt (note 7)	65,551	-
Deferred income	<u>1,750</u>	<u>536</u>
	<u>82,013</u>	<u>22,923</u>
SHAREHOLDER'S EQUITY		
Share capital (note 8)		
Contributed surplus (note 9)	205,000	205,000
Deficit	<u>162</u>	<u>-</u>
	<u>204,838</u>	<u>205,000</u>
	<u>\$286,851</u>	<u>\$227,923</u>

The accompanying notes are an integral part of these financial statements.

Approved by the Board:


Gilbert J. Harman, Director


Lucille M. Johnstone, Director

BRITISH COLUMBIA PLACE LTD.
INCOME STATEMENT FOR STADIUM OPERATIONS*
FOR THE NINE MONTHS ENDED MARCH 31, 1984

	1984 (in thousands of dollars)
REVENUE	<u>\$ 7,192</u>
EXPENSES	
Salaries, wages and benefits	1,685
Operating expenses	2,398
Advertising and business development	337
General administration	470
Professional services	<u>78</u>
	<u>4,968</u>
INCOME BEFORE DEPRECIATION AND AMORTIZATION	<u>2,224</u>
Depreciation	2,098
Amortization of deferred charges	<u>288</u>
	<u>2,386</u>
LOSS FOR THE YEAR	<u><u>\$ 162</u></u>

The accompanying notes are an integral part of these financial statements.

* note 2(a)

BRITISH COLUMBIA PLACE LTD.
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

SOURCE OF FUNDS	1984 (in thousands of dollars)	1983
Stadium operations -		
Loss for the year	\$ 162	\$ -
Deduct-Items not involving current cash outlay:		
Depreciation	2,098	-
Amortization of deferred charges	288	-
Provided from Stadium operations	2,224	-
Decrease in cash and short term deposits	1,747	2,784
Decrease in accounts receivable and prepaid expenses	-	11,454
Depreciation and amortization	114	74
Increase in accounts payable and accrued liabilities	-	9,247
Increase in long term debt	65,551	-
Deferred income	1,214	536
Contributed surplus	-	205,000
	<u>\$ 70,850</u>	<u>\$229,095</u>
	=====	=====
APPLICATION OF FUNDS		
Increase in accounts receivable and prepaid expenses	\$ 11,963	\$ -
Land and site services	35,339	27,132
Stadium	15,447	60,869
Furniture, equipment and leasehold improvements	95	136
Deferred charges	297	669
Mortgages receivable	34	2,500
Decrease in accounts payable and accrued liabilities	7,675	-
Decrease in accrued interest payable	-	3,002
Decrease in notes payable to the Province of British Columbia	-	69,787
Reduction in contributed surplus	-	65,000
	<u>\$ 70,850</u>	<u>\$229,095</u>
	=====	=====

The accompanying notes are an integral part of these financial statements.

BRITISH COLUMBIA PLACE LTD.
NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED MARCH 31, 1984

1. The Company

British Columbia Place Ltd. is incorporated under the Company Act of British Columbia and is also a Crown Corporation having special powers under the British Columbia Place Act.

2. Significant accounting policies

(a) Capitalization of costs

The Company capitalizes all direct acquisition, construction and development costs relating to land and capital projects. Also capitalized are carrying costs which include interest, grants in lieu of property taxes, other related costs and the applicable portion of general and administrative expenses less temporary lease revenue and interest income.

(b) Depreciation and amortization

The cost of the Stadium structure is depreciated by the sinking fund method over 50 years in a series of annual instalments increasing at the rate of 5% compounded annually. The Company anticipates residual value of 10% of cost in calculating the depreciation charge.

All other assets, including the Stadium roof, are depreciated or amortized by the straight line method over their useful lives or lease terms. The estimated lives of these assets are between three and twenty-five years.

(c) Amortization of deferred charges

Stadium operations start-up costs incurred prior to the commencement of operations on June 19, 1983 are amortized on a straight-line basis over three years.

Marketing department expenses incurred prior to land leasing will be amortized against the land lease revenue.

(d) Income taxes

The Company is exempt from Federal and Provincial income taxes.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1984

3. Accounts receivable and prepaid expenses

	1984	1983
	(in thousands of dollars)	
Expo 86 Corporation	\$ 11,913	\$ 95
Other accounts receivable	1,129	1,245
Prepaid expenses	261	-
	<u>\$ 13,303</u>	<u>\$ 1,340</u>

4. Land and site services

	1984	1983
	(in thousands of dollars)	
At April 1	\$109,635	\$ 82,503
Capitalization of costs:		
Direct	27,661	19,560
Carrying (note 2(a))	<u>7,678</u>	<u>7,572</u>
At March 31	<u>\$144,974</u>	<u>\$109,635</u>

5. Stadium

1984
(in thousands of dollars)

<u>Cost</u>	<u>Stadium structure</u>	<u>Stadium roof</u>	<u>Other assets</u>	<u>Total</u>
At April 1, 1983	\$101,478	\$ 8,357	\$ 1,060	\$110,895
Capitalization of costs:				
Direct	245	879	13,890	15,014
Carrying (note 2(a))	<u>7</u>	<u>25</u>	<u>401</u>	<u>433</u>
At March 31, 1984	<u>101,730</u>	<u>9,261</u>	<u>15,351</u>	<u>126,342</u>
<u>Accumulated depreciation</u>				
Charge for the year and at March 31, 1984	<u>328</u>	<u>277</u>	<u>1,493</u>	<u>2,098</u>
<u>Net Book Value</u>				
At March 31, 1984	<u>\$101,402</u>	<u>\$ 8,984</u>	<u>\$ 13,858</u>	<u>\$124,244</u>
At March 31, 1983	<u>\$101,478</u>	<u>\$ 8,357</u>	<u>\$ 1,060</u>	<u>\$110,895</u>

NOTES TO THE FINANCIAL STATEMENTSMARCH 31, 19845. Stadium (Continued)

Other assets include artificial turf, scoreboard and advertising panels, audio-visual systems, mobile and portable equipment, concessions equipment, private box fixtures, furniture and office equipment.

6. Furniture, equipment and leasehold improvements (excluding Stadium)

	1984	1983
	(In thousands of dollars)	
<u>Cost</u>		
At April 1	\$ 471	\$ 335
Additions	95	136
At March 31	<u>566</u>	<u>471</u>
<u>Accumulated depreciation and amortization</u>		
At April 1	127	53
Charge for the year	114	74
At March 31	<u>241</u>	<u>127</u>
<u>Net book value</u>	<u>\$ 325</u>	<u>\$ 344</u>

7. Long term debt

	1984
	(In thousands of dollars)
Sinking fund debentures, Series PD-1, maturing on October 26, 1990 and bearing interest at 11.75%	\$ 30,000
12.25% Note, Series PJC-1, maturing on January 31, 1996	10,000
Short term notes maturing between April 3, 1984 and May 8, 1984 at an annual weighted average interest rate of 9.85%	<u>23,704</u>
Total principal	63,704
Accrued interest on long term debt	<u>1,847</u>
	<u>\$ 65,551</u>

- (a) Sinking fund provisions of the Series PD-1 debentures require payments aggregating at least \$655,560 on or before October 26th in the years 1984 to 1990, inclusive.

NOTES TO THE FINANCIAL STATEMENTS

MARCH 31, 1984

7. Long term debt (Continued)

- (b) The Province of British Columbia has unconditionally guaranteed the principal and interest on the sinking fund debentures.
- (c) The principal amount of the Series PJC-1 note is repayable in six instalments at 10% of principal amount for each instalment in the years 1991 to 1995, inclusive, with a final instalment of 50% of principal amount on January 31, 1996, or on prior demand.
- (d) The Company has a funding agreement with the Province of British Columbia whereby funding required by the Company to carry out its day-to-day operations, over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum amount of \$73,000,000 outstanding at any one time during the period January 16, 1984 to March 31, 1985. Under this agreement, short term notes are renewed upon maturity, as required by the Company.

8. Share capital

Authorized 10,000 common shares without par value.

Issued and fully paid, one share to British Columbia Buildings Corporation - \$1. The Minister of Finance for the Province of British Columbia retains voting rights of this share.

9. Contributed surplus

Contributed surplus represents an equity investment by British Columbia Buildings Corporation in the amount of \$205 million coincident with the acquisition of the only outstanding share of the Company from the Crown in right of the Province.

10. Contractual commitments

- (a) The Company entered into an agreement with Dillingham Corporation Canada Ltd., now known as Dillingham Construction Ltd., to construct the Stadium for a guaranteed maximum price of \$111,441,000. On September 9, 1983, the agreement was amended as follows:
 - i) All outstanding claims for adjustment to the GMP by both parties have been settled.
 - ii) All remaining direct costs of the project, as processed by Dillingham and approved by B.C. Place, will be paid by B.C. Place.

NOTES TO THE FINANCIAL STATEMENTSMARCH 31, 198410. Contractual commitments (Continued)

As at March 31, 1984, costs of \$108,397,000 had been incurred relating to this amended agreement, and the outstanding commitments amount to \$453,000.

- (b) The Company entered into an agreement with Phillips Barratt for the provision of architectural and engineering services for the Stadium construction at a cost of approximately \$5,350,000. As at March 31, 1984, costs of \$5,257,110 had been incurred relating to this agreement.
- (c) The Company has entered into various agreements to provide for site services. As at March 31, 1984, the total value of outstanding commitments was \$11,791,000.

11. Related party transactions

Expo 86 Corporation, a British Columbia Crown Corporation created for the purposes of organizing, constructing and operating the 1986 World Exposition to be held in the City of Vancouver, leased a portion of the B.C. Place Lands for its purposes in the amount of \$1 and other considerations. The term of the lease covers four years and three months from March 31, 1983 up to and including June 30, 1987. The Indenture of lease, signed June 3, 1983, sets out the commitments from both parties.

12. Contingent liability

A problem developed through the bankruptcy on March 26, 1982 of Bordignon Construction Ltd., a Stadium trade contractor, resulting in a number of liens filed against the property. In the opinion of legal counsel, under the Builder's Lien Act, the Company's liability will be limited to the 15% holdback applicable to the work completed at the time of the bankruptcy and most of the liens ultimately will be found invalid.

The Company has a claim against the Mortgage Insurance Company of Canada for the expenditures in excess of the Bordignon contract price under its performance bond.

In the opinion of B.C. Place management, any additional costs due to this bankruptcy will not be material.

13. Comparative figures

Certain 1983 amounts have been reclassified, where appropriate, to conform with the presentation adopted in 1984.

BRITISH COLUMBIA RAILWAY COMPANY



Peat, Marwick, Mitchell & Co.
Chartered Accountants
Suite 2100
One Bentall Centre
805 Burrard Street
Vancouver, British Columbia V7X 1M1
(604) 685-8221

AUDITORS' REPORT

To the Lieutenant Governor in Council
Province of British Columbia

We have examined the balance sheet of British Columbia Railway Company as at December 30, 1983 and the statements of income and deficit and changes in financial position for the fiscal year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the railway as at December 30, 1983 and the results of its operations and the changes in its financial position for the fiscal year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding fiscal year.

Peat, Marwick, Mitchell Co.

Vancouver, British Columbia, Canada
February 28, 1984

Peat, Marwick, Mitchell & Co.
Chartered Accountants

BRITISH COLUMBIA RAILWAY COMPANY

Income and Deficit

(Dollars in Thousands)

	Fiscal Year	
	December 30 1983	December 31 1982
Revenues	\$ 205,446	159,696
Expenses:		
Operations	52,432	46,883
Equipment	56,468	45,281
Road	29,372	25,759
Depreciation	18,312	17,436
Other	16,682	15,183
Government assistance (Note 10)	(7,772)	(8,725)
	<u>165,494</u>	<u>141,817</u>
Railway operating income	39,952	17,879
Non-operating income (expense)		
Interest (Note 6)	(48,633)	(52,303)
Debt servicing grant (Note 6)	<u>46,367</u>	<u>49,985</u>
	(2,266)	(2,318)
Other income	<u>2,281</u>	<u>3,023</u>
	<u>15</u>	<u>705</u>
Net income	39,967	18,584
Opening deficit	<u>314,106</u>	<u>332,690</u>
Closing deficit	\$ <u>274,139</u>	<u>314,106</u>

BRITISH COLUMBIA RAILWAY COMPANY

Changes in Financial Position

(Dollars in Thousands)

	Fiscal Year	
	December 30 1983	December 31 1982
Source of cash:		
Operations:		
Net income	\$ 39,967	18,584
Depreciation	18,312	17,436
Interest expense	48,633	52,303
Government operating assistance	(7,772)	(8,725)
Government debt servicing assistance	(46,367)	(49,985)
	52,773	29,613
Decrease (increase) in non-cash working capital	(4,068)	12,376
	48,705	41,989
Government assistance:		
Debt servicing	70,000	70,000
Other	15,571	10,720
	85,571	80,720
Long-term debt	18,185	6,621
Shares	27,115	45,000
Short-term notes	162,770	146,517
Funds held in trust	-	6,469
	208,070	204,607
Cash available for investing and financing activities	342,346	327,316
Use of cash:		
Financing activities:		
Interest expense	48,633	52,303
Debt retirement	20,291	27,121
	68,924	79,424
Invested in future operations:		
Property and equipment	51,180	18,377
Tumbler Ridge branch line	211,464	224,725
	262,644	243,102
Cash used for investing and financing activities	331,568	322,526
Increase in cash	10,778	4,790
Opening cash	11,805	7,015
Closing cash	\$ 22,583	11,805

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements

December 30, 1983

1. Significant accounting policies:

The accounting regulations prescribed by the Canadian Transport Commission for Canadian railways have been adopted to the extent that this is possible without submitting specific accounting policies and depreciation rates to the Commission for approval.

Class of business:

The railway provides a fully integrated rail service within the Province of British Columbia. Services other than hauling freight are not of sufficient size to warrant separate reporting.

Road property:

New construction is recorded at cost, net of Government grants received. Abandoned or relocated sections are removed at average unit costs. Elements of track structure installed during planned programs are recorded at cost and the material released is removed at amounts which approximate the average unit cost. Labour costs for programmed replacements are expensed as incurred.

All costs of constructing extension lines are capitalized to the date the line is certified operational by the British Columbia Ministry of Transportation and Highways. Capitalization of interest ceases and provision of depreciation commences on the date of certification.

Depreciation:

Depreciation is provided for major categories of property and equipment on the straight-line basis at composite rates estimated to reduce the original cost to estimated salvage value over the average service lives of the classes. The group method is used for recording depreciation under which the original cost of assets retired less salvage value is charged against accumulated depreciation. No gain or loss on retirements, other than on accidental destruction of rolling stock and on disposal of land, is included in income. The original cost of principal assets less estimated salvage value is depreciated over the following number of years:

	<u>Number of Years</u>
Grades, surfacing and tunnels	100
Rails	50
Ties	20
Ballast	25
Bridges	30 - 80
Locomotives and power units	25
Freight cars	33

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

1. Significant accounting policies, continued:

Repairs:

Repairs and non-programmed replacements of track structure are charged against current operations. Betterments and major track relocations are capitalized.

Materials and supplies:

Inventories of materials and supplies are valued at the lower of average cost or net realizable value.

Government assistance:

Government assistance has been recorded in accordance with the accounting recommendations of the Canadian Institute of Chartered Accountants. Grants directly related to the construction or rehabilitation of road property have offset related road property capital expenditures. Operating grants have been deducted from the related expense accounts. Assistance provided by the Provincial Government in its capacity as shareholder has been credited to contributed surplus.

Amortization of bond discount on sinking fund investments:

The discount on bonds issued by a related Provincial Crown corporation which are included as assets in the sinking funds and which the railway intends to hold to maturity is being amortized over the related life of the bonds. All other bond discounts will be recognized at maturity.

Income taxes:

The railway is exempt from Canadian federal and provincial income taxes.

Transactions in foreign currency:

Transactions originating in United States currency are recorded at the approximate exchange rates prevailing at the dates of the transactions. Assets and liabilities have been translated to equivalent Canadian amounts at the rate of exchange in effect on the balance sheet date.

Leases:

Certain long-term lease transactions relating to the financing of equipment are accounted for as purchases of property. The capitalized lease obligations reflect the present value of future rental payments discounted at the interest rate implicit in the leases. The capitalized value of depreciable assets is depreciated over the related lease terms in equal annual amounts. Costs of all other leases are charged against operations as incurred.

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

1. Significant accounting policies, continued:

Fiscal year-end:

The fiscal year of the railway ends on the Friday closest to December 31.

The 1983 fiscal year ended on December 30, 1983 and the 1982 fiscal year ended on December 31, 1982; both comprised 52 weeks.

2. Tumbler Ridge branch line:

In 1981, the railway began construction of the 130 km Tumbler Ridge branch railway line to the coal fields located in northeastern British Columbia. Since inception of this project, the Government of the Province of British Columbia has purchased \$61,000,000 share capital and the railway has arranged interim financing for the balance of the cost in the form of promissory notes due at various dates up to May 1, 1984 in the aggregate of \$341,287,000. These notes bear interest at various rates up to 9.83%. It is intended that long-term financing will be obtained to replace these notes.

The total construction cost of the branch line, excluding capitalized financing charges, is currently projected at \$455,000,000. As of December 30, 1983, the railway has incurred construction costs of \$436,495,000. The operating certificate for the Tumbler Ridge branch line was received in February, 1984.

3. Dease Lake extension:

These costs consist of charges relating to the uncompleted Dease Lake extension. Construction was suspended in 1977 and there are no commitments to continue construction. In the event any portion of this extension is abandoned, the cost less any value recovered will be written off at that time.

4. Long-term debt:

Long-term debt is not secured by assets of the railway. Bonds issued by the railway which are held in the sinking fund are not cancelled prior to maturity but for financial statement presentation have been deducted from the amounts shown as outstanding. As of December 30, 1983 the principal amount of bonds issued by the railway held in the sinking fund aggregated \$5,841,000; (1982 - \$5,320,000).

The Government of the Province of British Columbia has unconditionally guaranteed the principal and interest of the serial bonds, notes and sinking fund bonds and debentures.

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

4. Long-term debt, continued:

Long-term debt outstanding, less current maturities, consists of the following:

	<u>1983</u>	<u>1982</u>
Sinking fund bonds and debentures:		
1984-1988 - 3.25% to 4.75%	\$ 34,204,000	
1989-1993 - 5.75% to 7.66%	67,479,000	
1994-1998 - 4.5% to 9.34%	247,052,000	
1999-2003 - 9.05% to 10.5%	338,218,000	
2004-2005 - 12.75%	<u>45,000,000</u>	
	731,953,000	740,007,000
Less sinking fund assets net of railway's own bonds held	<u>144,823,000</u>	<u>132,249,000</u>
	587,130,000	607,758,000
Notes and bonds:		
16.875% - due 1986 and 1996	18,701,000	17,662,000
Serial bonds:		
4.875% - due 1988	1,138,000	1,072,000
Long-term lease obligations (Note 7)	<u>37,123,000</u>	<u>19,408,000</u>
	644,092,000	645,900,000
Deduct current portion	<u>9,754,000</u>	<u>9,456,000</u>
	<u>\$ 634,338,000</u>	<u>636,444,000</u>

Bonds totalling \$185,327,000 which are held by the Minister of Finance for Canada contain a provision whereby under certain circumstances they may be presented for redemption upon six months notice given to the railway. The railway also has the right under certain circumstances to redeem bonds aggregating \$476,433,000 at various dates.

Long-term debt retirements and sinking fund provisions excluding obligations under capital leases and early redemption options, for the four fiscal years ending with 1988 are \$9,019,000, \$18,005,000, \$9,040,000 and \$9,052,000.

Included in long-term debt outstanding at December 30, 1983 are obligations recorded at \$32,306,000 with a par value of \$25,913,000 payable in United States currency.

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

5. Share capital:

Authorized share capital is 10,000,000 shares of \$100 each. During the year, 160,000 shares were issued for \$16,000,000 cash and 111,156 shares were issued at a par value of \$100 for the acquisition of the British Columbia Harbours Board net railway assets, Note 11, increasing the number of shares outstanding to 2,576,885.

6. Interest expense:

The Government of the Province of British Columbia provided \$70,000,000 to assist in paying the 1983 historic debt servicing charges of the railway. Of this amount, \$46,367,000 has been applied to offset interest on long-term debt and the balance of \$23,633,000 has been added to contributed surplus.

Interest expense is as follows:

	<u>1983</u>	<u>1982</u>
Interest on long-term debt and notes	\$ <u>91,944,000</u>	<u>84,200,000</u>
Less:		
Sinking fund earnings	13,150,000	14,442,000
Interest capitalized	30,232,000	14,071,000
Interest earned on temporary investments	<u>2,195,000</u>	<u>5,702,000</u>
	<u>45,577,000</u>	<u>34,215,000</u>
Interest on capital leases	46,367,000	49,985,000
	<u>2,266,000</u>	<u>2,318,000</u>
	48,633,000	52,303,000
Less:		
Application of debt servicing assistance	<u>46,367,000</u>	<u>49,985,000</u>
Net interest	\$ <u><u>2,266,000</u></u>	<u><u>2,318,000</u></u>

7. Commitments:

The railway has significant lease commitments for rolling stock and additional minor lease commitments for equipment and real estate which expire at various dates prior to the year 2000. Certain of these leases transfer substantially all of the benefits and risks of ownership to the railway and are accounted for as capital assets.

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

7. Commitments, continued:

The following is a schedule of future minimum rental payments at December 30, 1983 required under non-cancellable leases that have terms in excess of one year:

	Capital leases	Operating leases
1984	\$ 5,464,000	13,177,000
1985	5,464,000	10,512,000
1986	5,464,000	10,273,000
1987	5,464,000	10,225,000
1988	5,464,000	10,060,000
Later years	<u>61,003,000</u>	<u>38,184,000</u>
Total minimum lease payments	<u>88,323,000</u>	<u>92,431,000</u>
Less:		
Executory costs	(4,147,000)	
Imputed interest	<u>(47,053,000)</u>	
Present value	<u>\$ 37,123,000</u>	

Assets under capital leases recorded in the property and equipment accounts as at December 30, 1983 are as follows:

Equipment	\$ 38,501,000
Accumulated depreciation	<u>3,802,000</u>
	<u>\$ 34,699,000</u>

The railway is committed to purchase \$13,000,000 of equipment to be received in 1984.

8. Contingent liabilities:

The railway is contingently liable with respect to pending litigation and claims which arose in connection with construction of the Tumbler Ridge branch line and in the normal course of business. In the opinion of management any liability that may arise will be capitalized or would not have a material adverse effect on future income.

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

9. Pension plan:

The majority of the railway's employees participate in a contributory pension plan and are entitled to limited vested rights prior to retirement. Independent actuaries performed an actuarial valuation of the plan as at December 31, 1981. Based on their report, the unfunded actuarial liabilities of the plan at that date approximated \$8,600,000. These unfunded liabilities are being amortized over a period of 21 years from that date at a rate of \$972,000 per annum. The total pension expense for the year, including amortization payments was \$6,450,000; (1982 - \$5,591,000).

10. Government assistance:

Government assistance received was as follows:

	<u>1983</u>	<u>1982</u>
From the Province of British Columbia:		
Debt servicing (Note 6)	\$ <u>70,000,000</u>	<u>70,000,000</u>
Other:		
Fort Nelson extension		
Operating	5,359,000	5,837,000
Rehabilitation	393,000	271,000
Tumbler Ridge branch line		
electrification	2,500,000	-
Takla extension	375,000	-
Passenger operation	2,038,000	2,888,000
Passenger car modernization	-	700,000
From the Government of Canada:		
Tumbler Ridge branch line		
electrification	<u>4,906,000</u>	-
	<u>15,571,000</u>	<u>9,696,000</u>
	\$ <u>85,571,000</u>	<u>79,696,000</u>
Of the above, the following were treated		
as a reduction in operating expenses:		
Fort Nelson extension	\$ 5,359,000	5,837,000
Takla extension	375,000	-
Passenger operation	<u>2,038,000</u>	<u>2,888,000</u>
	\$ <u>7,772,000</u>	<u>8,725,000</u>

BRITISH COLUMBIA RAILWAY COMPANY

Notes to Financial Statements, continued

December 30, 1983

11. Related party transactions:

All of the outstanding shares of the railway are owned by the Government of the Province of British Columbia.

The railway acquired the railway operations of the British Columbia Harbours Board effective October 31, 1983. The assets transferred are recorded in the railway's accounts at their cost of \$16,807,000, consideration for which was the issue of 111,156 shares and the assumption of certain liabilities.

Long-term debt is guaranteed by the Province and the Province provided assistance for the related debt servicing charges as described in Note 6. The Ministry of Finance of the Province acts as fiscal agent in the administration of the debt and the Superannuation Commission of the Province administers the railway pension plan. Fees are charged for both of these services. The majority of sinking fund assets comprise securities issued or guaranteed by the Province.

The railway received assistance from the Province during the year and is exempted from all taxes levied by the Province of British Columbia. All other transactions between the railway and the Province are at terms no more or less favourable than those with unrelated parties.

12. Subsequent event:

On February 20, 1984 the Minister of Finance presented the 1984 Budget of the Province of British Columbia. As part of this Budget, it is intended to provide payment of \$470,000,000 in respect of all future interest and principal payments on the railway's existing long-term debt, excluding capital leases.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia Regional Hospital Districts Financing
Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia Regional Hospital Districts Financing Authority as at 31 March 1984 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for discounts and premiums on sinking fund investments as explained in Note 3 to the financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
3 August 1984

EXHIBIT A

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1984

ASSETS

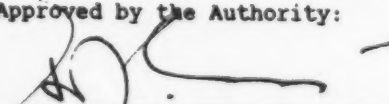
	<u>1984</u>	<u>1983</u>
Current		
Accrued interest receivable	\$ 29,704,865	\$ 26,843,944
Current portion of long-term loans receivable	897,687	775,540
Instalments to sinking funds receivable within one year	<u>25,194,506</u>	<u>23,109,890</u>
	<u>55,797,058</u>	<u>50,729,374</u>
Long-term loans receivable (note 4 and schedule 1)	883,463,453	791,048,756
Less accumulated sinking fund instalments and investment income	<u>197,470,577</u>	<u>154,978,842</u>
	<u>685,992,876</u>	<u>636,069,914</u>
	<u>\$ 741,789,934</u>	<u>\$ 686,799,288</u>

LIABILITIES

Current		
Accrued interest payable	\$ 29,704,865	\$ 26,843,944
Current portion of long-term debt	897,687	775,540
Instalments to sinking funds payable within one year	<u>25,194,506</u>	<u>23,109,890</u>
	<u>55,797,058</u>	<u>50,729,374</u>
Long-term debt (note 5)	883,463,453	791,048,756
Less sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 6)	<u>197,470,577</u>	<u>154,978,842</u>
	<u>685,992,876</u>	<u>636,069,914</u>
	<u>\$ 741,789,934</u>	<u>\$ 686,799,288</u>

The seven accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by the Authority:


Hugh A. Curtis, Chairman


David L. Emerson, Secretary

EXHIBIT B

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1984

Sources of Funds	<u>1984</u>	<u>1983</u>
Proceeds of Authority debentures issued	\$ 95,397,000	\$ 133,045,186
Repayment of long-term loans receivable	775,540	-
Interest on long-term loans receivable	<u>96,806,669</u>	<u>83,648,454</u>
	<u>192,979,209</u>	<u>216,693,640</u>
Sinking Funds		
Instalments received	23,109,890	17,195,769
Income on investments	<u>19,509,550</u>	<u>16,769,657</u>
	42,619,440	33,965,426
Less Funds management fees (note 6)	<u>127,706</u>	<u>124,479</u>
	<u>42,491,734</u>	<u>33,840,947</u>
	<u>\$ 235,470,943</u>	<u>\$ 250,534,587</u>
Uses of Funds		
Loans issued	\$ 95,397,000	\$ 133,045,186
Debentures redeemed by the Authority	775,540	-
Interest on long-term debt	<u>96,806,669</u>	<u>83,648,454</u>
	<u>192,979,209</u>	<u>216,693,640</u>
Net increase in sinking funds	<u>42,491,734</u>	<u>33,840,947</u>
	<u>\$ 235,470,943</u>	<u>\$ 250,534,587</u>

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

1. The Authority

The Authority was established by the Hospital District Finance Act, R.S.B.C. 1979, Chapter 179. Section 2 of the Act states that the purpose of the Authority is: "to assist in the financing of hospital projects, medical and health facilities, community human resources and health centres, and any other community, regional or Provincial facilities for the social improvement, welfare and benefit of the community or the general public good, approved by the Minister of Health".

The Authority provides assistance in financing by making loans to the Regional Hospital Districts and the Health Facilities Association under terms and conditions identical to those governing the borrowing of the Authority itself.

2. Significant accounting policies

a) Sinking fund instalments received from the Regional Hospital Districts and the Health Facilities Association in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) Sinking fund investments

- i) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a straight-line basis over the remaining terms of the investments.
- ii) Temporary investments are valued at cost of acquisition.

3. Change in accounting policy

In the year ended 31 March 1983 and prior years, discounts and premiums on sinking fund long-term investments purchased were recognized on disposal. Discounts and premiums are now amortized on the basis described in Note 2(b). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the immateriality to the sinking fund balance of the amount involved.

As a result of this change, sinking fund investment income for the year ended 31 March 1984 and book values of sinking fund investments held as at 31 March 1984 have both been increased by \$2,104,479.

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

4. Long-term loans receivable

Long-term loans receivable totalling \$856,024,000, including all loans which were financed by borrowing from the Canada Pension Plan (see Note 5) are redeemable on five months notice in whole or in part before maturity at the option of the Chairman of the Authority. Further long-term loans receivable totalling \$2,000,000 are redeemable in whole or in part before maturity but after 1994 at the option of the Chairman of the Authority. The remaining long-term loans receivable of \$51,531,646 are not redeemable before maturity.

Details of long-term loans receivable are set out in Schedule I.

5. Long-term debt

	<u>1984</u>	<u>1983</u>
Canada Pension Plan Investment Fund 6.62% to 17.51% debentures, due 1988 through 2004	\$ 821,524,000	\$ 726,127,000
Province of British Columbia Pension Funds 7.00% to 13.60% debentures, due 1987 through 1993	32,310,000	32,310,000
Province of British Columbia Boards, Agencies and Commissions 7.00% to 15.75% debentures, due 1984 through 1998	31,721,646	32,497,186
Province of British Columbia 6.79% to 7.45% due 1991 and 1992	12,000,000	12,000,000
General Public 11.375% debentures due 1988	<u>12,000,000</u>	<u>12,000,000</u>
	909,555,646	814,934,186
Less: Current portion of long-term debt	897,687	775,540
Instalments to sinking funds payable within one year	<u>25,194,506</u>	<u>23,109,890</u>
Exhibit A	<u>\$ 883,463,453</u>	<u>\$ 791,048,756</u>

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

5. Long-term debt (continued)

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months' notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

Debentures totalling \$2,000,000 are redeemable in whole or in part prior to maturity but after 1994 at the option of the Authority.

Serial debenture maturities due in each of the next five fiscal years are:

1985	\$ 897,687
1986	1,039,073
1987	1,202,728
1988	1,392,157
1989	-

In addition, non-serial debentures of \$16.9 million will mature in the year ended 31 March 1989. Repayment of these debentures will be fully funded by sinking fund assets.

Sinking fund instalments of \$25,194,506 are due in each of the next five years.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on the long-term debt of the Authority.

6. Sinking fund assets at 31 March:

	<u>1984</u>	<u>1983</u>
Cash and temporary investments	\$ 109,373,601	\$ 75,405,854
Long-term investments	82,840,374	75,754,734
(Market value \$74,796,571 1983: \$73,083,705)		
Accrued interest	<u>5,290,996</u>	<u>3,942,733</u>
	197,504,971	155,103,321
Less: Funds management fees payable	<u>34,394</u>	<u>124,479</u>
Exhibit A	<u>\$ 197,470,577</u>	<u>\$ 154,978,842</u>

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

6. Sinking fund assets at 31 March (continued):

Sinking fund investments include \$10,000,000 (1983: \$10,000,000) par value of debentures issued by the Authority.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance for the year ended 31 March 1984, in accordance with Section 39 (4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

7. Comparative figures

Certain 1983 comparative figures on the statement of sources and uses of funds have been reclassified to conform with the financial statement presentation adopted in 1984.

SCHEDULE 1

BRITISH COLUMBIA REGIONAL HOSPITAL DISTRICTS FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1984

Regional Hospital District	Interest Rates %	Dates of Maturity	1984	1983
Alberni-Clayoquot	6.62-11.59	1988-2003	\$ 4,620,500	\$ 4,422,500
Bulkley-Nechako	6.75-13.30	1990-2003	8,307,000	7,857,000
Capital	6.62-17.51	1988-2004	103,739,000	89,439,000
Cariboo	7.47- 9.07	1993-1996	2,525,000	2,525,000
Central Coast	8.01-14.16	1994-2002	2,153,500	2,153,500
Central Fraser Valley	6.62-17.51	1988-2004	21,596,000	20,218,000
Central Kootenay	6.62-15.12	1988-2003	12,120,000	11,020,000
Central Okanagan	6.62-15.12	1988-2003	18,247,400	17,247,400
Columbia-Shuswap	6.62-17.01	1988-2001	7,493,000	7,493,000
Comox-Strathcona	6.62-17.51	1988-2004	17,158,300	16,344,300
Cowichan Valley	7.23-10.02	1992-1999	1,995,000	1,995,000
Dewdney-Alouette	7.23-15.69	1993-2004	17,097,000	15,297,000
East Kootenay	6.62-16.10	1988-2003	16,059,000	15,602,000
Fraser-Cheam	6.75-15.38	1988-2003	7,256,600	6,256,600
Fraser-Fort George	6.62-17.01	1988-2003	29,674,200	29,561,200
Greater Vancouver	6.62-17.51	1988-2004	399,766,000	354,266,000
Kitimat-Stikine	6.62-10.40	1988-2001	10,845,000	10,845,000
Kootenay-Boundary	6.62-15.69	1988-2004	8,937,000	7,537,000
Mount Waddington	7.14-17.00	1991-2003	6,085,000	6,035,000
Nanaimo	6.79-17.00	1989-2003	9,485,000	9,185,000
North Okanagan	6.92-17.01	1989-2004	35,065,000	25,615,000
Okanagan-Similkameen	6.62-15.12	1988-2004	14,846,000	13,654,000
Peace River-Liard	6.62-12.13	1988-2004	14,389,000	13,019,000
Powell River	6.62-12.16	1988-2003	3,915,000	3,915,000
Skeena-Qu. Charlotte	6.90-10.26	1989-1999	4,460,000	4,460,000
Squamish-Lillooet	7.47-14.16	1993-2003	1,845,000	1,620,000
Sunshine Coast	7.01-13.66	1991-2002	3,565,000	3,565,000
Thompson-Nicola	6.75-17.01	1990-2004	30,279,500	28,979,500
			813,524,000	730,127,000
Health Facilities Association	8.95-16.10	1984-2004	96,031,646	84,807,186
			909,555,646	814,934,186
Less: Current portion of long-term loans receivable			897,687	775,540
Instalments to sinking funds receivable within one year			25,194,506	23,109,890
Exhibit A			\$ 883,463,453	\$ 791,048,756

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
British Columbia School Districts Capital Financing Authority, and

To the Minister of Finance
Province of British Columbia:

I have examined the statement of assets and liabilities of the British Columbia School Districts Capital Financing Authority as at 31 March 1984 and the statement of sources and uses of funds for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Authority as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied, except for the change in the method of accounting for discounts and premiums on sinking fund investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
1 October 1984

EXHIBIT A

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

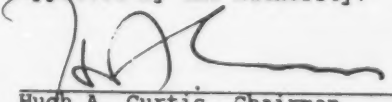
STATEMENT OF ASSETS AND LIABILITIES

AS AT 31 MARCH 1984

ASSETS		1984	1983
Current			
Accrued interest receivable	\$	44,675,799	\$ 39,769,256
Current portion of long-term loans receivable		3,053,000	3,834,750
Instalments to sinking funds receivable within one year		<u>36,932,643</u>	<u>35,071,681</u>
		<u>84,661,442</u>	<u>78,675,687</u>
Long-term loans receivable (note 4 and schedule 1)		1,375,848,510	1,247,522,590
Less accumulated sinking fund instalments and investment income		<u>464,059,894</u>	<u>379,767,934</u>
		<u>911,788,616</u>	<u>867,754,656</u>
	\$	<u>996,450,058</u>	<u>\$ 946,430,343</u>
LIABILITIES			
Current			
Accrued interest payable	\$	44,675,799	\$ 39,769,256
Current portion of long-term debt		3,053,000	3,834,750
Instalments to sinking funds payable within one year		<u>36,932,643</u>	<u>35,071,681</u>
		<u>84,661,442</u>	<u>78,675,687</u>
Long-term debt (note 5)		1,452,696,510	1,323,007,390
Less: Sinking funds on deposit with the Minister of Finance of the Province of British Columbia (note 6)		464,059,894	379,767,934
Investments (note 7)		<u>76,848,000</u>	<u>75,484,800</u>
		<u>911,788,616</u>	<u>867,754,656</u>
	\$	<u>996,450,058</u>	<u>\$ 946,430,343</u>

The ten accompanying notes and Schedule 1 are an integral part of these financial statements.

Approved by the Authority:


 Hugh A. Curtis, Chairman


 David L. Emerson, Secretary

EXHIBIT B

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

STATEMENT OF SOURCES AND USES OF FUNDS

FOR THE YEAR ENDED 31 MARCH 1984

Sources of Funds	<u>1984</u>	<u>1983</u>
Proceeds of Authority debentures issued	\$ 131,102,000	\$ 148,596,000
Repayment of long-term loans receivable	3,834,750	3,825,750
Unrealized foreign exchange gain on long-term loans receivable	2,137,881	326,016
Unrealized foreign exchange gain on investments	1,363,200	-
Investments at par transferred from sinking funds (note 7)	-	75,484,800
Interest on long-term investments	4,459,947	2,355,693
Interest on long-term loans receivable	<u>137,661,657</u>	<u>121,517,927</u>
	<u>280,559,435</u>	<u>352,106,186</u>
Sinking Funds		
Instalments received	35,195,417	31,555,648
Income on investments	<u>49,322,346</u>	<u>40,755,845</u>
	84,517,763	72,311,493
Less: Funds management fees (note 6)	225,803	263,191
Transfer of excess assets of certified sinking funds to the School Districts	-	6,776,760
Investments transferred to the Authority (note 7)	<u>-</u>	<u>57,635,441</u>
	<u>84,291,960</u>	<u>7,636,101</u>
	<u>\$ 364,851,395</u>	<u>\$ 359,742,287</u>
Uses of Funds		
Loans issued	\$ 131,102,000	\$ 148,596,000
Debentures redeemed by the Authority	3,834,750	3,825,750
Unrealized foreign exchange loss on long-term debt	3,501,081	326,016
Long-term loans receivable discharged	-	75,484,800
Interest on long-term debt	<u>142,121,604</u>	<u>123,873,620</u>
	280,559,435	352,106,186
Net increase in sinking funds	<u>84,291,960</u>	<u>7,636,101</u>
	<u>\$ 364,851,395</u>	<u>\$ 359,742,287</u>

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

1. The Authority

The Authority was established by the School District Capital Finance Act, R.S.B.C. 1979, Chapter 376. Section 2 of the Act states that: "the object of the Authority is to assist the boards of school trustees of the various school districts created under the School Act to finance their capital expenditures by purchasing debentures issued by boards of school trustees with money raised by the issue and sale of debentures of the authority".

The debentures issued by the Authority to the School Districts have terms and conditions identical to those governing the borrowing of the Authority itself, except as described in Note 8.

2. Significant accounting policies

a) Sinking fund instalments received from the School Districts in respect of their debt to the Authority together with the investment income earned thereon are set aside in sinking funds maintained by the Trustee, the Minister of Finance, to provide for retirement of the debt of the Authority at maturity. Sinking fund instalments, income earned on sinking fund investments and the corresponding investment of the instalments and income by the sinking fund trustee have been reflected in the statement of sources and uses of funds.

b) Sinking fund investments

- i) Long-term investments are valued at cost of acquisition adjusted by amortization of discounts and premiums on a straight-line basis over the remaining terms of the investments.
- ii) Temporary investments are valued at cost of acquisition.

c) U.S. Exchange

Assets and liabilities denominated in United States dollars have been converted to Canadian dollars at the rate prevailing at the balance sheet date.

Unrealized gains and losses arising on U.S. exchange are reflected in the statement of sources and uses of funds in the year in which they arise. The gains and losses are not deferred and amortized as they are fully offsetting and have no effect on the net financial position of the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

2. Significant Accounting Policies (continued)

d) Certification of Sinking Funds and Loans Discharged

Investments transferred to the Authority from the certified sinking funds (see Note 7) are recorded at par value. They are shown as a reduction of long-term debt, as the specific purpose of these investments is essentially the same as that of a sinking fund.

3. Change in accounting policy

In the year ended 31 March 1983 and prior years, discounts and premiums on sinking fund long-term investments purchased were recognized on disposal. Discounts and premiums are now amortized on the basis described in Note 2(b). This change in accounting policy has not been retroactively applied and comparative figures have not been restated due to the immateriality to the sinking fund balance of the amount involved.

As a result of this change, sinking fund investment income for the year ended 31 March 1984 and sinking funds on deposit as at 31 March 1984 have both been increased by \$6,071,706.

4. Long-term loans receivable

Long-term loans receivable totalling \$1,174,674,000 (1983: \$1,040,191,290) are redeemable on five months notice in whole or in part before maturity at the option of the Chairman of the Authority. The remaining long-term loans receivable of \$241,160,153 (1983: \$246,237,731) are not redeemable before maturity.

Details of long-term loans receivable are set out in Schedule I.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

5. Long-term debt

	<u>1984</u>	<u>1983</u>
Canada Pension Plan Investment Fund 6.40% to 17.51% debentures, due 1988 through 2004	\$1,174,674,000	\$1,054,572,000
Province of British Columbia 6.79% to 7.45% debentures, due 1988 through 1992	44,092,000	44,092,000
Province of British Columbia Pension Funds 4.625% to 12.75% debentures, due 1984 through 1993	110,747,115	100,519,478
Province of British Columbia Boards, Agencies and Commissions 4.625% to 11.00% debentures, due 1984 through 1996	49,154,212	48,900,268
General Public 4.50% to 16.875% debentures, due 1984 through 1991	<u>114,014,826</u>	<u>113,830,075</u>
	1,492,682,153	1,361,913,821
Less: Current portion of long-term debt	3,053,000	3,834,750
Instalments to sinking funds payable within one year	<u>36,932,643</u>	<u>35,071,681</u>
Exhibit A	<u>\$1,452,696,510</u>	<u>\$1,323,007,390</u>

Long-term debt includes U.S. exchange of \$22,724,153 (1983: \$19,807,821).

Debentures issued to the Canada Pension Plan Investment Fund are redeemable on six months notice, in whole or in part before maturity, at the option of the Minister of Finance of Canada.

Serial debenture maturities of \$2,500,000 are due in fiscal year 1985, and \$1,000,000 in 1986, not including U.S. exchange.

Sinking fund instalments of \$36,932,643 are due in fiscal year 1985 and \$35,302,346 are due in each of the fiscal years 1986-1989 inclusive.

The Province of British Columbia has unconditionally guaranteed the payment of principal and interest on long-term debt of the Authority.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

6. Sinking funds on deposit at 31 March

	<u>1984</u>	<u>1983</u>
Cash and temporary investments	\$ 215,285,419	\$ 121,387,823
Long-term investments	237,487,148	255,396,302
(Market value - \$215,429,650 1983: \$246,333,691)		
Accrued interest	<u>11,415,468</u>	<u>10,023,760</u>
	464,188,035	386,807,885
Less: Settlement payable	68,492	-
Funds management fees payable	59,649	263,191
Excess assets of certified sinking fund payable to the School Districts	<u>-</u>	<u>6,776,760</u>
Exhibit A	<u>\$464,059,894</u>	<u>\$379,767,934</u>

Sinking fund investments include \$26,255,711 (1983: \$26,087,068) par value of debentures issued by the Authority.

Funds management fees have been charged to the sinking funds of the Authority by the Ministry of Finance in accordance with Section 39(4) of the Financial Administration Act. These fees are based on the market value of sinking fund assets and are charged on a quarterly basis during the year.

7. Investments

	<u>Book Value</u>	<u>1984 Unamortized Discount</u>	<u>Par Value</u>
British Columbia Buildings Corporation notes			
5% due 15 February 1986	\$12,523,686	\$2,794,314	\$15,318,000
5.5% due 9 May 1986	20,880,582	4,649,418	25,530,000
6.25% due 1 November 1986	15,609,553	4,390,447	20,000,000
6.75% due 15 November 1987	748,967	251,033	1,000,000
6.875% due 15 December 1987	<u>11,245,790</u>	<u>3,754,210</u>	<u>15,000,000</u>
	61,008,578	15,839,422	76,848,000
1984 amortization of discount	<u>4,550,385</u>	<u>(4,550,385)</u>	-
Exhibit A	<u>\$65,558,963</u>	<u>\$11,289,037</u>	<u>\$76,848,000</u>

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

7. Investments (continued)

Investments book value includes U.S. exchange of \$7,235,630 (1983: \$5,891,940)

Investments par value includes U.S. exchange of \$8,848,000 (1983: \$7,484,800)

Under Section 8.1 of the School District Capital Finance Act, where a debenture of a School Board is held by the Authority, and the Minister of Finance certifies that the assets of the related sinking fund are sufficient to meet all obligations respecting the payment of principal and interest under the debenture, the Board who issued the debenture shall transfer the assets in the sinking fund to the Authority.

Upon transfer of the assets, the debt of the Board is discharged, subject to conditions contained in the Minister's certificate. Where the Minister certifies that the assets of the sinking fund exceed what is required to meet the obligations of the debenture, the Authority shall pay the excess to the School Board.

During the year ended 31 March 1983, loans receivable totalling \$75,484,800 were discharged. Investments with a book value as of 31 March 1983 of \$57,635,441 were transferred from the sinking funds to the Authority. These investments have a par value of \$76,848,000 (1983: \$75,484,800) and have identical interest rates and maturity dates to the loans receivable they are replacing. They will be held until maturity and will be used to finance interest payments and capital repayment of the Authority's corresponding debentures.

The Province of British Columbia has unconditionally guaranteed payment of principal and interest on the notes held by the Authority.

8. Provision for recovery of exchange loss

In previous years the Authority issued \$9,500,000 in debentures denominated in United States dollars, and re-lent the proceeds to School Districts in Canadian dollars.

As at 31 March 1984 the debt payable expressed in Canadian dollars exceeds the corresponding loan receivable by \$1,023,990 (1983: \$619,290). The Authority has made arrangements to ensure that principal and interest repayments by the School Districts will be sufficient to finance its repayments of the debt. Accordingly, provision has been made for the recovery of the exchange loss from the School Districts.

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

NOTES TO FINANCIAL STATEMENTS

AS AT 31 MARCH 1984

9. Subsequent events

On 31 August 1984 long-term loans receivable of \$118,161,153 were discharged under the process described in Note 7. Investments with a book value of \$111,952,084 and a par value of \$118,161,153 have been transferred from the sinking funds to the Authority.

10. Comparative figures

Certain 1983 comparative figures have been reclassified to conform with the financial statement presentation adopted in 1984.

SCHEDULE 1

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1984

No.	School District	Interest Rates %	Dates of Maturity	1984	1983
1	Fernie	4.50-18.25	1984-2004 \$	25,759,000	\$ 20,457,000
2	Cranbrook	4.50-18.25	1984-2003	10,291,000	9,263,000
3	Kimberley	4.50-18.25	1984-2003	4,535,600	3,999,400
4	Windermere	4.625-18.25	1984-2003	5,369,800	5,259,800
7	Nelson	4.50-17.01	1984-2003	11,233,000	10,641,500
9	Castlegar	4.50-17.01	1984-2003	9,606,200	9,215,700
10	Arrow Lakes	6.25-13.09	1987-2004	2,851,000	1,330,000
11	Trail	4.50-18.25	1984-2004	6,600,800	3,982,600
12	Grand Forks	4.50-14.16	1984-2003	4,269,000	4,174,000
13	Kettle Valley	6.92-18.25	1989-2002	3,111,000	3,061,000
14	South Okanagan	4.50-18.25	1984-2004	6,813,760	6,507,760
15	Penticton	4.625-17.51	1984-2003	9,549,000	8,870,000
16	Keremeos	5.875-15.12	1987-2002	884,000	803,000
17	Princeton	5.875-18.25	1987-2003	6,547,000	6,147,000
18	Golden	4.50-18.25	1984-2003	3,039,000	2,960,000
19	Revelstoke	4.50-18.25	1984-2003	6,421,000	5,924,500
21	Armstrong- Spallumcheen	4.50-17.51	1984-2004	7,688,000	5,602,000
22	Vernon	5.375-17.51	1984-2003	23,154,000	22,027,000
23	Central Okanagan	4.625-18.25	1984-2004	61,973,000	57,928,000
24	Kamloops	4.50-18.25	1984-2003	50,716,000	48,172,500
26	North Thompson	5.127-13.09	1987-2003	7,270,000	7,059,000
27	Cariboo-Chilcotin	4.50-18.25	1984-2003	31,726,000	29,593,500
28	Que-nel	4.625-18.25	1984-2004	20,280,000	18,378,000
29	Lillooet	4.50-13.69	1984-2004	3,075,000	2,477,000
30	South Cariboo	6.25-13.09	1987-2004	6,201,000	5,867,700
31	Merritt	4.50-18.25	1984-2003	5,871,000	5,715,000
32	Hope	4.50-13.43	1984-2002	3,013,300	3,028,600
33	Chilliwack	4.50-17.01	1984-2003	13,737,000	11,744,500
34	Abbotsford	4.75-18.25	1984-2004	43,048,000	38,947,900
35	Langley	4.50-18.25	1984-2004	51,840,000	45,146,000
36	Surrey	4.50-18.25	1984-2004	77,565,000	69,057,500
37	Delta	4.50-18.25	1984-2004	51,979,600	49,925,200
38	Richmond	4.50-18.25	1984-2004	41,390,800	37,075,100
39	Vancouver	4.50-18.25	1984-2003	65,262,000	60,305,000
40	New Westminster	4.50-16.53	1984-2003	8,831,000	8,237,000
41	Burnaby	4.50-17.51	1984-2004	22,233,500	21,126,500
42	Maple Ridge	4.625-18.25	1984-2004	31,026,500	26,635,500
43	Coquitlam	4.50-18.25	1984-2004	59,815,000	58,166,000
44	North Vancouver	4.50-13.46	1984-2003	41,021,000	39,264,500
45	West Vancouver	4.50-17.51	1984-2004	7,856,500	7,600,500
46	Sunshine Coast	4.625-17.01	1984-2004	12,578,000	11,158,500
47	Powell River	4.50-18.25	1984-2003	6,656,500	6,443,100
48	Howe Sound	4.50-17.00	1984-2003	10,271,000	9,795,200
49	Central Coast	6.40-15.50	1988-2002	2,721,000	2,671,000

SCHEDULE 1
(continued)

BRITISH COLUMBIA SCHOOL DISTRICTS CAPITAL FINANCING AUTHORITY

SCHEDULE OF LONG-TERM LOANS RECEIVABLE

AS AT 31 MARCH 1984

No.	School District	Interest Rates %	Dates of Maturity	1984	1983
50	Queen Charlotte	5.127-13.30	1987-2003	\$ 4,101,000	\$ 3,866,500
52	Prince Rupert	4.625-17.01	1984-2003	13,270,000	12,240,000
54	Smithers	5.127-18.25	1987-2002	12,393,000	12,307,000
55	Burns Lake	5.875-18.25	1987-2003	7,873,000	7,384,000
56	Nechako	4.50-18.25	1984-2004	15,543,400	13,634,800
57	Prince George	4.50-17.51	1984-2003	87,435,200	84,147,800
59	Peace River South	4.50-18.25	1984-2004	18,642,000	11,143,000
60	Peace River North	4.50-18.25	1984-2003	19,142,000	17,035,500
61	Greater Victoria	4.50-17.51	1984-2003	47,056,000	43,578,000
62	Sooke	4.50-18.25	1984-2004	18,202,000	16,654,800
63	Saanich	4.50-15.54	1984-2003	16,659,000	15,589,700
64	Gulf Islands	6.40-15.38	1988-2003	5,018,000	4,428,000
65	Cowichan	4.50-18.25	1984-2003	14,833,000	14,421,000
66	Lake Cowichan	4.75-13.30	1984-2003	3,300,000	3,061,000
68	Nanaimo	4.50-15.54	1984-2003	39,347,000	34,828,000
69	Qualicum	4.50-18.25	1984-2003	19,678,000	16,923,000
70	Alberni	4.50-16.10	1984-2003	10,879,400	10,704,800
71	Courtenay	4.50-18.25	1984-2004	16,849,700	13,110,400
72	Campbell River	4.50-16.10	1984-2003	23,691,000	19,403,000
75	Mission	6.25-17.51	1987-2004	13,702,200	11,573,200
76	Agassiz-Harrison	7.26-16.10	1989-2003	1,790,000	1,585,000
77	Summerland	6.25-18.25	1987-2002	3,103,000	3,053,000
80	Kitimat	5.875-18.25	1987-2003	7,348,000	6,978,000
81	Fort Nelson	6.61-17.51	1988-2003	8,009,000	6,811,000
84	Vancouver Island West	5.127-18.25	1987-2003	4,352,000	3,971,000
85	Vancouver Island North	4.50-18.25	1984-2004	17,772,000	16,602,000
86	Creston-Kaslo	4.625-18.25	1984-2004	13,512,000	11,509,000
87	Stikene	5.875-17.00	1987-2004	7,666,000	5,716,000
88	Terrace	4.50-18.25	1984-2003	25,609,000	24,802,500
89	Shuswap	4.50-18.25	1984-2003	20,555,000	16,404,200
92	Nisgaha	10.20-11.75	1990-1999	550,000	500,000
				<u>1,403,560,760</u>	<u>1,275,708,760</u>
Add:	U.S. Exchange Provision for recovery of exchange loss (note 8)			11,249,403	10,100,971
				<u>1,023,990</u>	<u>619,290</u>
				<u>1,415,834,153</u>	<u>1,286,429,021</u>
Less:	Current portion of long-term loans receivable			3,053,000	3,834,750
	Instalments to sinking funds receivable within one year			<u>36,932,643</u>	<u>35,071,681</u>
	Exhibit A			<u>\$1,375,848,510</u>	<u>\$1,247,522,590</u>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

**THORNE
RIDDELL**

Chartered Accountants



AUDITORS' REPORT

To the Shareholder of
British Columbia Steamship Company (1975) Ltd.

We have examined the consolidated balance sheet of British Columbia Steamship Company (1975) Ltd. as at December 31, 1983 and the consolidated statements of income, deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

Victoria, Canada
January 20, 1984

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.
(Incorporated under the laws of Canada)

CONSOLIDATED BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
CURRENT ASSETS		
Cash	\$ 118,397	\$ 49,282
Accounts receivable	94,289	69,610
Inventories	79,997	65,685
Prepaid expenses	54,014	62,806
	<u>346,697</u>	<u>247,383</u>
FIXED ASSETS (note 2)		
Vessel, equipment and leasehold improvements	8,227,682	8,114,789
Less accumulated depreciation	2,969,592	2,475,064
	<u>5,258,090</u>	<u>5,639,725</u>
	<u>\$ 5,604,787</u>	<u>\$ 5,887,108</u>
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable and accrued liabilities	\$ 229,007	\$ 264,266
Vessel lease payable (note 3)	1,987,725	1,987,725
Demand debt and accrued interest payable (note 4)	4,238,268	3,334,699
Total liabilities	<u>6,455,000</u>	<u>5,586,690</u>
CAPITAL STOCK, CONTRIBUTED SURPLUS AND DEFICIT		
CAPITAL STOCK		
5 Common shares (note 5)	5	5
CONTRIBUTED SURPLUS	7,900,330	7,900,330
DEFICIT	<u>(8,750,548)</u>	<u>(7,599,917)</u>
	<u>(850,213)</u>	<u>300,418</u>
	<u>\$ 5,604,787</u>	<u>\$ 5,887,108</u>

Commitments (note 6)

Approved by the Board

Gly V. Jones

Director

Robert A. Wright

Director

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF INCOME

YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
Revenue		
Passengers	\$ 4,886,515	\$ 4,983,397
On-board services	2,811,325	2,588,117
Vehicles	513,339	424,330
Other	106,645	100,798
	<u>8,317,824</u>	<u>8,096,642</u>
Operating expenses		
On-board services		
Cost of sales	959,511	832,159
Operating expenses	1,159,505	1,058,529
	<u>2,119,016</u>	<u>1,890,688</u>
Ship operating expenses		
Deck	520,782	475,270
Engine room	741,396	693,746
Ship general	727,899	591,961
Fuel	1,440,837	1,418,133
Refit	533,315	575,324
Seattle terminal	757,262	712,632
Victoria terminal	413,092	375,133
	<u>7,253,599</u>	<u>6,732,887</u>
Income before non-operating expenses	<u>1,064,225</u>	<u>1,363,755</u>
Administration	647,969	668,944
Selling	512,498	543,612
Commissions	140,827	159,167
	<u>1,301,294</u>	<u>1,371,723</u>
Loss before interest and depreciation	<u>237,069</u>	<u>7,968</u>
Interest	419,035	459,163
Depreciation	494,527	474,885
	<u>913,562</u>	<u>934,048</u>
LOSS FOR THE YEAR	<u>\$ 1,150,631</u>	<u>\$ 942,016</u>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

CONSOLIDATED STATEMENT OF DEFICIT

YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
DEFICIT AT BEGINNING OF YEAR	\$ 7,599,917	\$ 6,657,901
Loss for the year	<u>1,150,631</u>	<u>942,016</u>
DEFICIT AT END OF YEAR	<u>\$ 8,750,548</u>	<u>\$ 7,599,917</u>

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
WORKING CAPITAL DERIVED FROM		
Proceeds from sale of fixed assets	\$ <u>600</u>	\$ <u>5,000</u>
WORKING CAPITAL APPLIED TO		
Operations		
Loss for the year	1,150,631	942,016
Less depreciation which does not involve working capital	<u>494,527</u>	<u>474,885</u>
Additions to fixed assets	<u>656,104</u>	<u>467,131</u>
	<u>113,492</u>	<u>184,341</u>
	<u>769,596</u>	<u>651,472</u>
INCREASE IN WORKING CAPITAL DEFICIENCY	<u>768,996</u>	<u>646,472</u>
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	<u>5,339,307</u>	<u>4,692,835</u>
WORKING CAPITAL DEFICIENCY AT END OF YEAR	<u>\$ 6,108,303</u>	<u>\$ 5,339,307</u>

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1983

1. ACCOUNTING POLICIES

(a) Principles of consolidation

The consolidated financial statements include the accounts of the company and its wholly-owned subsidiary, British Columbia Steamship Company Inc.

(b) Inventories

Inventories are valued at lower of cost and net realizable value.

(c) Fixed assets

Fixed assets are stated at cost less accumulated depreciation. The cost of 1981 major refurbishing of the vessel, "Princess Marguerite", was capitalized and is being depreciated on the straight-line basis over fifteen years. The original cost of the vessel had previously been depreciated to its 1979 scrap value. The leasehold improvements are depreciated on the straight-line basis over terms which range from four to ten years. Other fixed assets are depreciated on the diminishing balance method at the annual rates indicated in note 2.

(d) Refit

The company carries out an annual refit of the vessel in the off-season. These annual refit costs are an expense in the year incurred.

(e) Translation of foreign currency

- (i) Current assets and current liabilities are translated into Canadian dollars at rates of exchange in effect at the year end.
- (ii) Fixed assets are translated into Canadian dollars at average rates of exchange prevailing in the year in which assets were acquired.
- (iii) Revenues and expenses are translated into Canadian dollars at the average rate of exchange for the year with the exception of depreciation, which reflects historic rates used for the related assets.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1983

2. FIXED ASSETS

	Rate	1983			1982
		Cost	Accumulated depreciation	Net	Net
Vessel - T.E.V.					
"Princess Marguerite"		\$6,949,211	\$2,128,159	\$4,821,052	\$5,148,591
Automotive equipment	30%	21,593	16,484	5,109	1,469
Furniture and fixtures on shore	20%	21,028	13,929	7,099	5,391
Radio equipment	25%	49,678	31,228	18,450	4,001
Vessel equipment	20%	491,585	359,235	132,350	157,304
Tools	100%	2,924	2,924		
Cutlery, china and linen	100%	25,340	25,340		
Leasehold improvements - Victoria		104,977	51,530	53,447	70,251
Leasehold improvements - Seattle		561,346	340,763	220,583	252,718
		<u>\$8,227,682</u>	<u>\$2,969,592</u>	<u>\$5,258,090</u>	<u>\$5,639,725</u>

The "Princess Marguerite" is shown as an asset of the company even though title rests with Her Majesty the Queen in Right of the Province of British Columbia. Operation of the company is dependent on government policy relating to availability of the vessel and funding of operations. A change in government policy affecting the services provided by the company would have a material impact on these financial statements, the effect of which is not determinable at this time.

3. VESSEL LEASE PAYABLE

\$1,987,725 is payable to the British Columbia Ferry Corporation, a Crown Corporation, for the lease and other related costs of the motor vessel, "Victoria Princess", used during the 1980 operating season.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

YEAR ENDED DECEMBER 31, 1983

4. DEMAND DEBT AND ACCRUED INTEREST PAYABLE

	<u>1983</u>	<u>1982</u>
Demand debt	\$4,100,000	\$3,200,000
Accrued interest	<u>138,268</u>	<u>134,699</u>
	<u>\$4,238,268</u>	<u>\$3,334,699</u>

The demand debt is payable to the shareholder, the Province of British Columbia.

5. CAPITAL STOCK

The company is limited by its articles to issuing a maximum of 55,000 common shares.

6. COMMITMENTS

The company rents the terminal facilities in Seattle under a long term lease which expires in 1987, the annual rental for which is \$124,700 U. S. funds. The rental expense under this lease in the current period is \$147,402 Canadian funds.

The company rents the terminal facilities in Victoria under long term leases which expire in 1991 and 1994, the annual rental for which is \$24,560.

BRITISH COLUMBIA STEAMSHIP COMPANY (1975) LTD.

SCHEDULE OF ON-BOARD SERVICES

YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
Catering services		
Revenue	\$ 1,393,508	\$ 1,315,316
Cost of sales	432,527	401,603
Operating expenses	<u>690,186</u>	<u>659,322</u>
Income	<u>270,795</u>	<u>254,391</u>
Lounges		
Revenue	462,900	446,461
Cost of sales	69,223	63,607
Operating expenses	<u>292,052</u>	<u>245,388</u>
Income	<u>101,625</u>	<u>137,466</u>
Newsstands		
Revenue	406,193	350,115
Cost of sales	235,254	200,240
Operating expenses	<u>58,348</u>	<u>45,195</u>
Income	<u>112,591</u>	<u>104,680</u>
Duty-free shop		
Revenue	387,646	328,199
Cost of sales	222,507	166,709
Operating expenses	<u>59,190</u>	<u>52,571</u>
Income	<u>105,949</u>	<u>108,919</u>
Dayrooms		
Revenue	161,078	148,026
Operating expenses	<u>59,729</u>	<u>56,053</u>
Income	<u>101,349</u>	<u>91,973</u>
TOTAL ON-BOARD SERVICES		
Revenue	2,811,325	2,588,117
Cost of sales	959,511	832,159
Operating expenses	<u>1,159,505</u>	<u>1,058,529</u>
Income	<u>\$ 692,309</u>	<u>\$ 697,429</u>

BRITISH COLUMBIA SYSTEMS CORPORATION



A MEMBER OF ARTHUR YOUNG INTERNATIONAL

Clarkson Gordon

Chartered Accountants
1010 Bank of Commerce Building
1175 Douglas Street
Post Office Box 1205
Victoria, Canada V8W 2V3
Telephone: (604) 386-3521

AUDITORS' REPORT

The Honourable Hugh A. Curtis,
Minister of Finance,
Province of British Columbia:

We have examined the balance sheet of the British Columbia Systems Corporation as at March 31, 1984 and the statements of income and (deficit) retained earnings, and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Victoria, Canada.

May 31, 1984.

Clarkson Gordon

Chartered Accountants.

BRITISH COLUMBIA SYSTEMS CORPORATION
(Incorporated as a Crown Corporation under the System Act R.S.B.C. 1979)

BALANCE SHEET

MARCH 31, 1984

(\$000's)

<u>ASSETS</u>		<u>LIABILITIES</u>	
	1984	1983	1984
Current:			
Cash		\$ 1,985	\$ 2,579
Accounts receivable	\$26,939	15,632	
Prepaid expenses	368	625	
Total current assets	27,287	18,242	17,053
Funds held for facility:			
Cash		1,643	957
Short-term investments		7,559	
Interest receivable		71	
Total funds held for facility		9,273	1,926
Fixed, at cost:			
Land			579
Building	6,917	6,847	23,094
Computer and ancillary equipment (note 3)	30,646	28,361	
Furniture and fixtures	17,479	19,123	
Leasehold improvements	2,234	2,308	
	147	144	
Less accumulated depreciation and amortization (note 3)	57,423	56,783	6,241
Net fixed assets	8,003	4,198	39,205
Other:			
Deferred foreign exchange translation loss [note 5(b)]	49,620	52,585	10,000
			55,466
			(1,617)
Approved by the Directors:			
			\$27,123
			\$80,170
			\$80,170

Director

Director

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATION
STATEMENT OF INCOME AND (DEFICIT) RETAINED EARNINGS
FOR THE YEAR ENDED MARCH 31, 1984

(000's)

	<u>1984</u>	<u>1983</u>
Revenue:		
Processing	\$30,453	\$31,142
System design and programming	14,995	19,050
Direct expenses recovered from clients	29,258	14,213
Interest and other income	<u>880</u>	<u>579</u>
Total revenue	<u>75,586</u>	<u>64,984</u>
Expenses:		
Employee	22,373	22,716
Equipment rental and maintenance	5,024	9,648
Services purchased for clients	32,378	21,313
Administrative and general	4,201	6,408
Depreciation and amortization (note 3)	4,863	3,636
Interest on long-term debt	<u>8,399</u>	<u>1,243</u>
Total expenses	<u>77,238</u>	<u>64,964</u>
Net income (loss) before extraordinary items	(1,652)	20
Extraordinary items (note 7)	<u>235</u>	<u> </u>
Net income (loss) for the year	(1,417)	20
Retained earnings, beginning of the year	20	2,676
Net income transferred to the Province of British Columbia pursuant to Section 8(5) of the System Act (note 6)	<u>(20)</u>	<u>(2,676)</u>
(Deficit) retained earnings, end of the year	<u>\$(1,417)</u>	<u>\$ 20</u>

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED MARCH 31, 1984

(000's)

	<u>1984</u>	<u>1983</u>
Source of working capital:		
Operations -		
Net income (loss) for the year		
before extraordinary items	\$(1,652)	\$ 20
Add items not affecting working capital:		
Depreciation and amortization	4,963	3,636
Deferred foreign exchange translation loss	<u>139</u>	<u>18</u>
Total from operations	3,350	3,674
Extraordinary items (note 7)	235	
Drawdown of funds held for facility less		
related amounts payable	2,766	14,921
Proceeds on disposition of equipment	1,822	2,340
Additions to long-term debt (net of		
current portion)	36	29,715
Effect on working capital of discontinuance		
of capitalized leases	<u> </u>	<u>574</u>
Total source of working capital	<u>8,209</u>	<u>51,224</u>
Application of working capital:		
Reduction of non-current deferred revenue	32	1,105
Additions to fixed assets	3,520	35,918
Long-term debt reductions	2,591	376
Net income, prior year, transferred to the		
general revenue of the Province of		
British Columbia (note 6)	<u>20</u>	<u> </u>
Total application of working capital	<u>6,163</u>	<u>37,899</u>
Increase in working capital	2,046	13,325
Working capital (deficiency), beginning		
of the year	<u>2,147</u>	<u>(11,178)</u>
Working capital, end of the year	<u>\$ 4,193</u>	<u>\$ 2,147</u>

(see accompanying notes)

BRITISH COLUMBIA SYSTEMS CORPORATIONNOTES TO THE FINANCIAL STATEMENTSMARCH 31, 19841. The Corporation

The British Columbia Systems Corporation is incorporated as a Crown Corporation of the Province of British Columbia under the System Act R.S.B.C. 1979.

The purpose of the Corporation is to establish and implement such policies as it considers appropriate for the consolidation and rationalization of data processing services provided for government entities. To achieve this purpose, the Corporation:

- a) provides data processing and related services required for governmental purposes;
- b) recommends and implements data processing standards, practices, policies and technical guidelines to facilitate a progressive improvement of information systems required by government entities; and,
- c) subject to approval of the Lieutenant-Governor in Council, sets rates for the use of data processing products and services provided to its users.

In 1984 the Corporation received 89% of its revenues from Provincial Government Ministries with the balance from other Government entities.

2. Significant accounting policies

As prescribed by Section 9(6) of the System Act, the financial statements of the Corporation are prepared in accordance with generally accepted accounting principles. Significant accounting policies followed in the preparation of these financial statements are:

a) Fixed assets:

The Corporation leases most of its computer equipment. Certain of these leases, however, transfer the benefits and risks incident to ownership to the Corporation. In such cases, as more fully described in notes 3 and 5, the leases have been capitalized.

- 2 -

2. Significant accounting policies**a) Fixed assets: (continued)**

The costs of fixed assets are depreciated and amortized over their estimated useful lives as follows:

Building	- over forty years, on a straight-line basis
Building plant and equipment	- over twenty years, on a straight-line basis
Computer mainframes	- over the terms of the leases (4 to 5 years) on an annuity basis
Other computer and ancillary equipment	- over periods ranging up to five years, on a straight-line basis
Furniture and fixtures	- over ten years, on a straight-line basis
Leasehold improvements	- over terms of leases, on a straight-line basis

b) Revenue recognition:

Revenue from resource billing is recognized as the services are performed.

Revenue from fixed price contracts is recognized on the basis of percentage complete for systems development projects and machine processing.

c) Expense recognition:

All purchases, including services purchased for and billed to clients, are expensed in the accounts as incurred with the exception of fixed assets and prepaids.

Interest on indebtedness is expensed in the period to which it relates.

d) Development costs:

Development costs (including systems design and programming) are expensed as incurred.

e) Income taxes:

The Corporation is exempt from Federal and Provincial income taxes.

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2. Significant accounting policies (continued)

f) Sinking funds:

Payments made to sinking funds with respect to retirement provisions of the sinking fund debentures will be carried until such time as the debentures are redeemed. Interest earned on the sinking funds is recorded as income.

g) Foreign currency translation:

Debt due in foreign currency is translated to Canadian dollars at the exchange rate prevailing at year end. Any gain or loss on translation is deferred and amortized over the remaining term of the debt, including the current year.

3. Capitalization of leases

Included in fixed assets is computer equipment recorded at a cost of \$10,056,000 (1983 - \$10,056,000) arising from the capitalization of certain leases. The related accumulated amortization amounts to \$1,933,000 (1983 - \$177,000).

4. Borrowing authority

Pursuant to section 8(6) of the System Act, the Corporation may be advanced or borrow up to \$65,000,000. In computing that amount the aggregate net rentals payable by the Corporation under leases of personal property for a term exceeding one year shall be excluded.

5. Long-term debt

a) Lease capitalization:

The minimum annual contractual obligations with respect to capitalized leases are as follows:

1985	\$ 2,762,000
1986	2,762,000
1987	2,752,000
1988	<u>1,734,000</u>
	10,010,000
Less imputed annual interest at an average rate of 12% per annum	<u>1,843,000</u>
Capitalized lease obligations	8,167,000
Less current portion	<u>1,926,000</u>
Long-term portion	<u>\$ 6,241,000</u>

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5. Long-term debt (continued)

b) Other:

	<u>Interest rate</u>	<u>Maturity Date</u>	<u>Amount</u>
Sinking fund debentures:			
Canada Pension Plan			
- Series 1	15.69%	2002	\$13,309,000
Canada Pension Plan			
- Series 2	16.10%	2002	11,923,000
Private placement debt for			
U.S. \$11,400,000, repayable			
in U.S. dollars (see below)	16.88%	1986	<u>14,552,000</u>
			39,784,000
Less current portion			<u>579,000</u>
Long-term portion			<u>\$39,205,000</u>

Annual maturities and mandatory sinking fund requirements for each of the next five years and thereafter are as follows:

	<u>Sinking fund payments</u>	<u>U.S. debt</u>	<u>Total</u>
1985	\$ 579,000		\$ 579,000
1986	579,000	\$14,552,000	15,131,000
1987	579,000		579,000
1988	579,000		579,000
1989	579,000		579,000
Thereafter	<u>22,337,000</u>		<u>22,337,000</u>
	<u>\$25,232,000</u>	<u>\$14,552,000</u>	<u>\$39,784,000</u>

The foreign exchange loss on translation of the U.S. dollar debt to Canadian dollars amounted to \$555,000 (1983 - \$88,000) of which \$139,000 (1983 - \$18,000) has been amortized in the current year.

c) Note payable:

The Corporation has the following financial arrangements with Victoria and Grey Trust Company:

<u>Note</u>	<u>Interest rate</u>	<u>Maturity date</u>	<u>Amount</u>
BCSC-1	0.75% less than average bank prime; calculated quarterly	1987	\$10,000,000

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5. Long-term debt (continued)

The Province of British Columbia has guaranteed the payment of principal and interest on all long-term debt issued by the Corporation.

6. Net income

Pursuant to Section 8(5) of the System Act, the Lieutenant-Governor in Council may, each fiscal year, on the recommendation of the Minister of Finance, direct the transfer to the government of all or part of the net income for the current year or for previous years to the extent not previously so transferred.

7. Extraordinary items

	<u>1984</u>	<u>1983</u>
Refund from the Ministry of Provincial Secretary and Government Services for excess contributions in previous years to the Public Service Long Term Disability Plan	\$1,070,000	
Provision for estimated costs associated with the proposed reorganization of the Corporation	<u>(835,000)</u>	
	<u>\$ 235,000</u>	<u>Nil</u>

8. Commitments

The Corporation leases some of its premises and computer equipment for periods of up to five years.

The minimum annual contractual obligations of non-cancellable leases are as follows (excluding amounts relating to capitalized leases):

1985	-	\$7,208,000
1986	-	\$4,474,000
1987	-	\$1,688,000
1988	-	\$782,000
1989	-	\$350,000

9. Pension and superannuation plans

Until the Corporation establishes a pension or superannuation plan, the Public Service Superannuation Act applies to the Corporation and its officers and employees. The Corporation is obliged to pay into the Public Service Superannuation Fund amounts equal to employees' contributions required under the Public Service Superannuation Act.

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10. Comparative figures

Certain comparative figures have been reclassified to conform to the method of presentation adopted in 1984.

11. Subsequent event

On August 31, 1983, the Government of British Columbia announced plans to offer all or part of the Corporation for sale to the private sector. Subsequent to the year end, the Government announced its decision to reject all bids received for the Corporation and its plans to streamline the Corporation and to privatize part of the Corporation's services.

BRITISH COLUMBIA TRANSIT

**THORNE
RIDDELL**

Chartered Accountants



AUDITORS' REPORT

To the Members of the Board of
British Columbia Transit

We have examined the balance sheet of British Columbia Transit as at March 31, 1984 and the statements of operating division expenditures and recoveries, asset division revenue and expenditures and deficits, asset division contributed surplus and the statement of changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of British Columbia Transit as at March 31, 1984 and the results of its operations and the changes in financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Thorne Riddell

Chartered Accountants

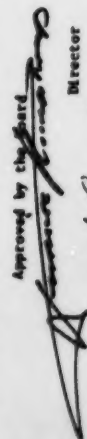
Victoria, Canada
June 8, 1984

BRITISH COLUMBIA TRANSIT

BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	1984 (3000)	1983 (3000)	LIABILITIES AND EQUITY	1984 (3000)	1983 (3000)
CURRENT ASSETS			OPERATING DIVISION		
Cash and term deposits	\$ 2,876	\$ -	CURRENT LIABILITIES	\$ 927	\$ 603
Accounts receivable	2,805	744	Accounts payable and accrued liabilities	10,415	13,113
Province of British Columbia	6,153	13,725	Payable to contractors	1,225	1,064
Municipalities	613	301	Deferred revenue	-	194
Sundry	65	79	Payable to asset division	12,567	14,376
Prepaid expenses	12,512	14,849			
	<u>340</u>	<u>410</u>	EQUITY		
	<u>12,852</u>	<u>15,259</u>	Contributed surplus	285	285
FIXED ASSETS (note 3)				<u>12,852</u>	<u>15,259</u>
CURRENT ASSETS			ASSET DIVISION		
Cash and term deposits	55,990	12,565	CURRENT LIABILITIES		
Accrued interest and accounts receivable	840	664	Accounts payable and accrued liabilities	64,535	20,864
Receivable from the operating division	-	194	Promissory notes payable, due April 16, 1984	100,000	20,000
Parts inventory	855	383	Current obligations under capital leases	2,338	1,239
Prepaid expenses	657	170		<u>166,873</u>	<u>42,103</u>
Current portion of mortgage receivable	100	-			
	<u>58,442</u>	<u>13,976</u>	OBLIGATIONS UNDER CAPITAL LEASES (note 6)		
				<u>70,745</u>	<u>34,402</u>
10% MORTGAGE RECEIVABLE, DUE MARCH 31, 1989	<u>700</u>	<u>-</u>	LONG TERM DEBT (note 7)	<u>218,718</u>	<u>97,304</u>
DEBENTURE SINKING FUND			DEFERRED REVENUE	<u>1,338</u>	<u>-</u>
	<u>399</u>	<u>-</u>			
FIXED ASSETS			EQUITY		
Land, buildings and equipment (note 4)	222,750	197,627	Contributed surplus	210,324	204,441
Advanced Light Rapid Transit (note 5)	374,434	156,719	Deficit	(8,402)	(590)
Computer roll	2,471	2,356		<u>201,922</u>	<u>203,851</u>
	<u>599,655</u>	<u>356,702</u>		<u>639,196</u>	<u>372,860</u>
	<u>639,196</u>	<u>372,860</u>		<u>\$ 672,048</u>	<u>\$ 388,139</u>
CASH AND TERM DEPOSITS			SPECIAL PURPOSE FUND		
	<u>\$ -</u>	<u>\$ 229</u>	FUND BALANCE (note 12)	<u>\$ -</u>	<u>\$ 229</u>
			Commitments (note 8)		
			Contingent liability (note 9)		
			Subsequent event (note 10)		
			Labour relations (note 11)		

CASH AND TERM DEPOSITS

Approved by the Board

 Director


 Director

BRITISH COLUMBIA TRANSIT
OPERATING DIVISION
STATEMENT OF EXPENDITURES AND RECOVERIES
YEAR ENDED MARCH 31, 1984

	1984 (\$000)	1983 (\$000)
Expenditures		
Transit operations		
Operating and maintenance	\$ 158,484	\$ 159,179
Vehicle lease fees	8,543	3,364
Property lease fees	3,155	2,271
Interest and financing charges	1,331	1,847
Municipal administration	254	2,976
Merchandising	643	1,239
Other	31	49
	<u>172,441</u>	<u>170,925</u>
Authority administration		
Salaries and employee benefits	2,838	2,676
Office operations	771	756
Professional fees	460	273
Travel	288	281
Marketing	57	125
Personnel	30	37
Directors' fees and expenses	46	62
Depreciation	53	69
Sundry	53	96
	<u>4,596</u>	<u>4,375</u>
Research and demonstration projects	3	67
	<u>177,040</u>	<u>175,367</u>
Recoveries		
Contributions from the Province of British Columbia		
Transit	77,317	76,584
Research and demonstration projects and special services	3	22
Contributions from municipalities		
Transit	32,117	29,452
Research and demonstration projects	-	45
Transit operations	67,603	69,227
Interest earned	-	37
	<u>177,040</u>	<u>175,367</u>
NET EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>

BRITISH COLUMBIA TRANSIT
ASSET DIVISION
STATEMENT OF REVENUE AND EXPENDITURES AND DEFICIT
YEAR ENDED MARCH 31, 1984

	1984 (\$000)	1983 (\$000)
Revenue		
Vehicle lease fees	\$ 8,553	\$ 3,365
Other lease revenue	3,316	2,468
Financing charges - operating division	1,331	1,847
Interest earned	729	1,557
Other	176	11
	<u>14,105</u>	<u>9,248</u>
Expenditures		
Depreciation	9,943	6,369
Interest	1,225	1,847
Property taxes and other property expenses	2,361	1,794
Interest on obligations under capital leases	6,442	1,506
Property leases	908	709
Vehicle repairs	64	31
Insurance	15	51
Other	204	142
	<u>21,162</u>	<u>12,449</u>
Expenditures before extraordinary item	7,057	3,201
Extraordinary item		
Parts inventory transferred to Metro Transit Operating Company	1,155	800
NET EXPENDITURES	8,212	4,001
RETAINED EARNINGS (DEFICIT) AT BEGINNING OF YEAR	(590)	3,411
DEFICIT AT END OF YEAR	<u>\$ 8,802</u>	<u>\$ 590</u>

BRITISH COLUMBIA TRANSIT
ASSET DIVISION
STATEMENT OF CONTRIBUTED SURPLUS
YEAR ENDED MARCH 31, 1984

	<u>1984</u> <u>(\$000)</u>	<u>1983</u> <u>(\$000)</u>
BALANCE AT BEGINNING OF YEAR	\$ 204,661	\$ 183,031
Appraised value of land improvements and buildings transferred from British Columbia Hydro & Power Authority	-	13,910
Grant from the Province of British Columbia, being equal to interest on the \$55,000,000 loan payable to the Province	<u>5,663</u>	<u>7,720</u>
BALANCE AT END OF YEAR	<u>\$ 210,324</u>	<u>\$ 204,661</u>

BRITISH COLUMBIA TRANSIT
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1984

	1984 (\$000)	1983 (\$000)
CASH DERIVED FROM		
Operations		
Expenditures before extraordinary item	\$ (7,057)	\$ (3,201)
Add items not involving cash		
Depreciation	9,996	6,438
Loss on disposal of fixed assets	25	2
Amortization of bond discount	173	-
	<u>3,137</u>	<u>3,239</u>
Increase (decrease) in notes payable	80,000	(35,000)
Increase in accounts payable and accrued liabilities	41,297	16,866
Proceeds on capital lease of vehicles	39,502	27,449
Proceeds on issue of long term debt	126,241	37,304
Increase in deferred revenue	1,499	1,035
Proceeds on disposal of fixed assets	6	2
Decrease in accrued interest and accounts receivable	5,023	3,557
	<u>296,705</u>	<u>54,452</u>
CASH CAPITAL APPLIED TO		
Increase (decrease) in prepaid expenses	473	(17)
Additions to land, buildings and equipment	32,819	23,509
Additions to Advanced Light Rapid Transit	212,113	120,868
Additions to commuter rail	113	1,400
Increase (decrease) in parts inventory	472	(147)
Increase in mortgage receivable	800	-
Increase in debenture sinking fund	399	-
Parts inventory transferred to Metro Transit Operating Company	1,155	800
Principal repayments of obligations under capital leases	2,060	568
	<u>250,404</u>	<u>146,981</u>
INCREASE (DECREASE) IN CASH	46,301	(92,529)
CASH AT BEGINNING OF YEAR	<u>12,565</u>	<u>105,094</u>
CASH AT END OF YEAR	<u>\$ 58,866</u>	<u>\$ 12,565</u>

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

1. STATUS OF THE AUTHORITY

The Urban Transit Authority of British Columbia was created by the Province of British Columbia on June 29, 1978 under the Urban Transit Authority Act. The majority of the sections of the Act were brought into force by proclamation on July 20, 1978. During 1982 the title of the Act and the name of the Authority were changed to the British Columbia Transit Act and British Columbia Transit respectively.

2. ACCOUNTING POLICIES

(a) Operating division

The operating division consists of those assets, liabilities, expenditures and recoveries which relate to the provision of transit services and the administrative activities of the Authority, the deficits of which are fully cost-shareable between the participating municipalities and the Province of British Columbia in accordance with the provisions of the British Columbia Transit Act and the related regulations. The vehicle and property lease fees expensed in the operating division are those charged by the asset division for the lease of assets used in transit operations.

(b) Asset division

The asset division consists of those assets, liabilities, revenue and expenditures which relate to the revenue equipment and other physical assets owned by the Authority and leased to its contract operators for use in the provision of transit services.

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets

Fixed assets have been recorded as follows:

- (i) Fixed assets transferred from the Province of British Columbia in fiscal year 1980, at appraised value. This appraisal for revenue vehicles was carried out by General Appraisal of Canada Limited as at June 30, 1979.
- (ii) Revenue vehicles acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. This appraisal was carried out by General Appraisal of Canada Limited as at March 1, 1980.
- (iii) Seabuses, the South Shore and North Shore Seabus Terminals, acquired from the Province of British Columbia, at appraised value. The appraisal of the seabuses and the South Shore Seabus Terminal was carried out by General Appraisal of Canada Limited as at July 15, 1980. The appraisal of the North Shore Seabus Terminal land was carried out by General Appraisal of Canada Limited as at April 1, 1981 and of the buildings and improvements as at June 30, 1981.
- (iv) The trolley overhead system acquired from British Columbia Hydro & Power Authority for nominal value of \$10 on January 1, 1984, at nominal value.
- (v) Land, land improvements, buildings and equipment acquired from British Columbia Hydro & Power Authority pursuant to the Metro Transit Operating Company Act, at appraised value. The appraisals were carried out by General Appraisal of Canada Limited as at the following dates:

Transit Administration Centre - SW Marine Drive	- June 9, 1980
North Shore Bus Garage - land	- April 1, 1981
North Shore Bus Garage - buildings and improvements	- June 30, 1981
Gilmore property - land	- March 15, 1982
Gilmore property - buildings and improvements	- May 15, 1982
Edmonds bus loop - land	- April 1, 1982
Other land	- April 1, 1980
Other buildings and land improvements	- March 1, 1981

All appraisals are fair market value appraisals with the exception of the appraisal of other buildings and land improvements, which are appraised at depreciated replacement cost.
- (vi) All costs related to the Advanced Light Rapid Transit (ALRT) and commuter rail projects have been capitalized including interest as indicated in note 2(d). Interest earned on funds received from the Federal and Provincial Governments has been credited to the ALRT project. No depreciation has been provided on these projects.
- (vii) All other fixed assets, at cost, including capitalized interest as indicated in note 2(d).

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

2. ACCOUNTING POLICIES (continued)

(c) Fixed assets (continued)

Depreciation is provided on the straight-line basis using the following annual rates:

Furniture and equipment	10%
Leasehold improvements	20%
Revenue vehicles	
Diesel	5%
Appraised revenue vehicles	Remaining useful life
Vehicles under capital leases	Remaining lease term
Buildings	Remaining useful life
Land improvements	Remaining useful life
Equipment	Remaining useful life

(d) Capitalization of interest and amortization of bond discounts

The Authority follows the policy of capitalizing interest and amortization of bond discounts incurred in connection with capital acquisitions from the date of advance of funds until the assets are placed in service for transit purposes. During the year, interest and amortization of bond discounts on long term debt of \$14,831,450 were capitalized.

(e) Government assistance

Government assistance received with respect to the Advanced Light Rapid Transit project has been credited to contributed surplus and will be credited to the project upon completion of construction and commencement of revenue service. To March 31, 1984, the amounts of grants received from the Province of British Columbia and the Federal Government total \$73,383,000.

(f) Amortization of bond discounts

Bond discounts are amortized on a straight-line basis over the term of the debt.

3. FIXED ASSETS

	1984		1983
	Carrying value	Accumulated depreciation	Net
	(\$000)	(\$000)	(\$000)
Furniture and equipment	\$ 386	\$ 122	\$ 264
Leasehold improvements	140	64	76
	\$ 526	\$ 186	\$ 340
			\$ 410

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

4. LAND, BUILDINGS AND EQUIPMENT

	1984		1983
	Carrying value (\$000)	Accumulated depreciation (\$000)	Net (\$000)
Land	\$ 52,781	\$ -	\$ 52,781
Land improvements	4,749	613	4,136
Buildings	50,644	4,732	45,912
Revenue vehicles	56,635	15,671	40,964
Revenue vehicles under capital leases	76,781	5,439	71,342
Equipment	867	193	674
Projects in progress	6,941	-	6,941
	<u>\$ 249,398</u>	<u>\$ 26,648</u>	<u>\$ 222,750</u>
			<u>\$ 197,827</u>

5. ADVANCED LIGHT RAPID TRANSIT

	1984 (\$000)	1983 (\$000)
Vehicles	\$ 37,270	\$ 27,929
Trackwork and equipment	20,749	6,279
Construction		
Guideway	80,064	23,148
Stations	4,372	746
System wide	31,907	5,213
Property and rights-of-way	46,737	25,743
Design engineering and administration	131,700	68,296
	<u>352,799</u>	<u>157,354</u>
Net interest expense	18,033	1,365
	<u>370,832</u>	<u>158,719</u>
Pre-build demonstration	3,602	-
	<u>\$ 374,434</u>	<u>\$ 158,719</u>

6. OBLIGATIONS UNDER CAPITAL LEASES

The total obligation under capital leases is \$73,082,903, of which \$2,337,536 is the principal due within one year.

The obligations under capital leases, which mature at various dates from 1993 to 2001, represent the total present value of future minimum lease payments discounted at the interest rates implicit in the leases at the commencement of the lease term. These rates range from 7 1/2% to 18%.

Total minimum lease payments for each of the next five years will be approximately \$9,700,000 or a total of \$48,500,000. Of these payments, approximately \$33,900,000 will constitute interest.

Obligations under capital leases totalling approximately \$62,000,000 are guaranteed by the Province of British Columbia.

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

7. LONG TERM DEBT

	1984 (\$000)	1983 (\$000)
Prime less .75% loan payable, Province of British Columbia, interest to be waived as a grant from the Province, principal due on commencement of revenue service of the Advanced Light Rapid Transit system	\$ 55,000	\$ 55,000
Prime less .75% loan payable, interest payable monthly, principal due August 13, 1985	20,000	20,000
15.54% Debenture, interest payable semi-annually, sinking fund installments of \$378,127 payable annually, due September 10, 2002	17,304	17,304
11.53% Debenture, interest payable semi-annually, sinking fund installments of \$551,348 payable annually, due May 10, 2003	25,231	-
11.37% Debenture, interest payable semi-annually, sinking fund installments of \$152,964 payable annually, due July 8, 2003	7,000	-
11.51% Debenture, interest payable semi-annually, sinking fund installments of \$164,130 payable annually, due August 10, 2003	7,511	-
11.65% Debenture, interest payable semi-annually, sinking fund installments of \$218,520 payable annually, due November 10, 2003	10,000	-
11.125% Bond payable, interest payable annually, sinking fund installments of \$1,841,450 payable annually, due December 1, 1998	50,000	-
8.75% Bond payable, interest payable annually, sinking fund installments of \$341,950 payable annually, due January 15, 2009	25,000	-
	217,046	92,304
Less unamortized discount	12,328	-
	204,718	92,304
12.25% Serial debenture, interest payable annually, due January 31, 1996	14,000	-
	\$ 218,718	\$ 92,304

Long term debt totalling \$77,046,000 is secured by guarantee of the Province of British Columbia.

Sinking fund payments due in each of the next five years will be \$3,648,489, or a total of \$18,242,446.

BRITISH COLUMBIA TRANSIT
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

8. COMMITMENTS

Effective March 31, 1981, the Authority entered into an agreement with Metro Canada Limited for the design and construction of an Advanced Light Rapid Transit system for operation in the Greater Vancouver region. As at March 31, 1984, the total approved price of the project, including design, construction and land acquisition, was approximately \$854,400,000, of which \$360,100,000 has been incurred to March 31, 1984.

9. CONTINGENT LIABILITY

During 1982 the Authority received \$60,000,000 from the Government of Canada to be applied to the Advanced Light Rapid Transit project. The Authority is contingently liable for repayment of some or all of the funds in the event of non-compliance with certain provisions of an agreement dated February 26, 1982.

10. SUBSEQUENT EVENT

On proclamation of the British Columbia Transit Amendment Act on March 22, 1984, the Greater Vancouver and Capital Regional Districts were required to transfer all monies remaining in their Municipal Transit Trust Fund to British Columbia Transit. These amounts, totalling \$8,280,357 for the Greater Vancouver Regional District and \$1,777,910 for the Capital Regional District, were received in April 1984 by British Columbia Transit. The balances in the trust funds after receipt of the power levy and payment of the municipal share of transit for the quarter ended March 31, 1984 were \$5,413,242 for the Greater Vancouver Regional District and \$1,717,130 for the Capital Regional District.

11. LABOUR RELATIONS

As indicated in the financial statements of Metro Transit Operating Company (M.T.O.C.) for the year ended March 31, 1984, M.T.O.C.'s previous labour contract with the Independent Canadian Transit Union expired on March 31, 1983 and a new agreement is currently being negotiated. While the terms and conditions of this new agreement have not yet been finalized, it is the opinion of M.T.O.C. management that there will be no wage or benefit increases for the year ended March 31, 1984. As M.T.O.C. operates the transit system in the Greater Vancouver and Capital Regional Districts, the settlement will impact on the cost of transit operations for the year ended March 31, 1984.

12. SPECIAL PURPOSE FUND

During the year, the Special Purpose Fund earned interest of \$4,200 and the unexpended balance in the fund of \$232,763 was returned to the Province of British Columbia in June 1983.

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY TRUST FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Members of the Creston Valley Wildlife Management
Authority, and

To the Minister of Environment
Province of British Columbia

I have examined the balance sheet of the Creston Valley Wildlife Management Authority Trust Fund as at 31 March 1984 and the statement of revenue and expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Trust Fund as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2(c) to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erna Morrison".

Erna Morrison, F.C.A.
Auditor General

Victoria, British Columbia
6 July 1984

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

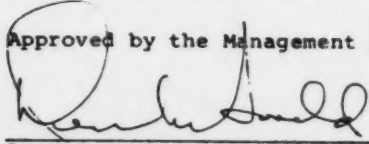
BALANCE SHEET

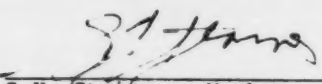
AS AT 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash	\$ 19,356	\$ 28,341
Short-term investments	51,600	112,700
Accounts receivable	3,318	1
Inventory	<u>5,417</u>	<u>7,514</u>
	79,691	148,556
Long-term investments	87,933	-
Fixed assets	<u>1</u>	<u>1</u>
	<u>\$167,625</u>	<u>\$148,557</u>
LIABILITIES		
Deferred revenue	\$ 950	\$ -
Refundable security deposits	<u>1,296</u>	<u>763</u>
	2,246	763
SURPLUS	<u>165,379</u>	<u>147,794</u>
	<u>\$167,625</u>	<u>\$148,557</u>

The accompanying notes are an integral part
of these financial statements.

Approved by the Management Authority


D. McDonald - Member


G.H. Staines - Member

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY
TRUST FUND

STATEMENT OF REVENUE AND EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED 31 MARCH 1984

REVENUE	<u>1984</u>	<u>1983</u>
Grants		
Province of British Columbia	\$ 75,000	\$ 75,000
Government of Canada	<u>75,000</u>	<u>75,000</u>
	150,000	150,000
Operations		
Campground	14,531	13,976
West Meadows	8,795	6,611
Donations	2,905	1,910
Publications and other sales	7,486	6,168
Interest	13,378	17,916
Permits and sundry	<u>8,722</u>	<u>8,890</u>
	<u>55,817</u>	<u>55,471</u>
	<u>205,817</u>	<u>205,471</u>
EXPENDITURE		
Campground	20,467	15,186
West Meadows	6,603	10,183
Public services and information	41,151	42,188
Grazing	1,993	2,543
Habitat management	39,341	38,870
Administration and general	76,758	72,802
Office furniture and equipment	1,284	160
Equipment and machinery	-	53
Buildings	<u>635</u>	<u>893</u>
	<u>188,232</u>	<u>182,878</u>
EXCESS OF REVENUE OVER EXPENDITURE FOR THE YEAR	17,585	22,593
SURPLUS - Beginning of year	<u>147,794</u>	<u>125,201</u>
SURPLUS - End of year	<u>\$165,379</u>	<u>\$147,794</u>

CRESTON VALLEY WILDLIFE MANAGEMENT AUTHORITY

TRUST FUND

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

1. Trust Fund

These financial statements relate only to the Trust Fund of the Creston Valley Wildlife Management Authority in accordance with section 20 (3) of the Creston Valley Wildlife Act.

2. Significant accounting policies

- a) Inventory is valued at lower of cost and net realizable value.
- b) Long-term investments are recorded at cost plus amortization of discounted purchase value on a straight line basis to maturity.
- c) Fixed assets are recorded as expenditures in the year of acquisition.

DISCOVERY FOUNDATION

**THORNE
RIDDELL**

Chartered Accountants



AUDITORS' REPORT

To the Trustees of
Discovery Foundation

We have examined the consolidated balance sheet of Discovery Foundation as at March 31, 1984 and the consolidated statements of operations and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Foundation as at March 31, 1984 and the results of its operations and the changes in its financial position for the year then ended, in accordance with generally accepted accounting principles applied on the basis consistent with that of the preceding year.

The 1983 comparative figures are based on financial statements reported upon by other auditors.

Vancouver, Canada
May 23, 1984

Thorne Riddell

Chartered Accountants

DISCOVERY FOUNDATION
(Incorporated under the Society Act of British Columbia)

CONSOLIDATED BALANCE SHEET AS AT MARCH 31, 1984

ASSETS	<u>1984</u>	<u>1983</u> (restated - note 2)
CURRENT ASSETS		
Cash and term deposits	\$ 574,666	\$ 1,600,548
Accounts receivable	92,253	164,709
Receivable from Discovery Enterprise Program (note 3)	57,315	-
Prepaid expenses	33,693	5,778
	<u>757,927</u>	<u>1,771,035</u>
INVESTMENT IN RESEARCH PARKS		
Willingdon	5,686,810	5,498,096
Simon Fraser University	2,922,219	2,818,371
University of British Columbia	204,449	183,707
Pacific Aquaculture Centre	88,647	-
	<u>8,902,125</u>	<u>8,500,174</u>
Less accumulated depreciation	215,225	-
	<u>8,686,900</u>	<u>8,500,174</u>
TERM DEPOSITS APPROPRIATED FOR RESEARCH PARK SITE SERVICING (note 7)	<u>475,000</u>	<u>-</u>
FURNITURE, FIXTURES AND MULTI-TENANT FACILITY IMPROVEMENTS, less accumulated depreciation and amortization (note 4)	<u>358,005</u>	<u>164,944</u>
DEFERRED CHARGES, less accumulated amortization (note 5)	<u>3,228,513</u>	<u>4,032,075</u>
	<u>\$13,506,345</u>	<u>\$14,468,228</u>

LIABILITIES AND EQUITY IN RESEARCH FACILITIES

CURRENT LIABILITIES		
Cheques outstanding in excess of funds on deposit	-	\$ 33,169
Accounts payable	\$ 567,547	461,618
Holdbacks payable	8,217	38,760
Rent received in advance	110,162	69,970
	<u>685,926</u>	<u>603,517</u>
EQUITY IN RESEARCH FACILITIES	<u>12,820,419</u>	<u>13,864,711</u>
	<u>\$13,506,345</u>	<u>14,468,228</u>

Contingency and commitments (note 7)
Subsequent event (note 8)

Approved by the Board of Trustees

Trustee

Trustee

DISCOVERY FOUNDATION
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
Revenue		
Contributed principal funds from the Province of British Columbia	\$ 950,000	\$ 1,000,000
Interest	82,747	222,715
Lease option payments	-	196,374
	<u>1,032,747</u>	<u>1,419,089</u>
Expenses		
Net cost of subsidizing rents for high technology companies in the start-up phase (schedule 1)	1,180,047	686,025
Net cost of support provided the B.C. Innovation Office (schedule 2)	27,931	30,434
Discovery Enterprise Program start-up costs	51,855	-
Advertising and promotion	78,034	102,863
Capital taxes	30,000	33,645
Consulting and architectural fees	77,589	157,942
Debtenture issue costs, net of related interest earned of \$61,056	24,809	-
Depreciation and amortization	26,919	37,673
Office and general	109,050	178,939
Proposal and project start-up costs	81,467	54,720
Professional fees	59,867	74,986
Salaries and benefits	302,193	276,136
Travel and public relations	27,278	21,984
	<u>2,077,039</u>	<u>1,655,347</u>
Excess of expenses over revenue before undernoted items	1,044,292	236,258
Write-down of prepaid rent arising from rent subsidy policy	-	2,340,800
Loss on sale of multi-tenant facility at Willingdon	-	881,873
	<u>-</u>	<u>881,873</u>
Excess of expenses over revenue for the year	1,044,292	3,458,931
Equity in research facilities at beginning of year	<u>13,864,711</u>	<u>17,323,642</u>
EQUITY IN RESEARCH FACILITIES AT END OF YEAR	<u>\$12,820,419</u>	<u>\$13,864,711</u>

DISCOVERY FOUNDATION
CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
WORKING CAPITAL DERIVED FROM		
Operations		
Excess of expenses over revenue	\$1,044,292	\$ 3,458,931
Less items not involving working capital		
Write-down of prepaid rent arising from rent subsidy project	-	2,340,800
Loss on sale of multi-tenant facility at Willingdon	-	881,873
Depreciation and amortization	<u>1,108,168</u>	<u>646,433</u>
	63,876	410,175
Proceeds from sale of multi-tenant facility at Willingdon	-	11,468,337
	<u>63,876</u>	<u>11,878,512</u>
WORKING CAPITAL APPLIED TO		
Investment in research parks		
Willingdon	188,714	4,676,468
Simon Fraser University	103,848	459,723
University of British Columbia	20,742	103,099
Pacific Aquaculture Centre	88,647	-
Term deposits appropriated for research park site servicing	475,000	-
Furniture, fixtures and multi-tenant facility improvements	282,442	166,971
Deferred charges	-	4,640,835
	<u>1,159,393</u>	<u>10,047,096</u>
INCREASE (DECREASE) IN WORKING CAPITAL	(1,095,517)	1,831,416
WORKING CAPITAL (DEFICIENCY) AT BEGINNING OF YEAR	<u>1,167,518</u>	<u>(663,898)</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 72,001</u>	<u>\$ 1,167,518</u>

DISCOVERY FOUNDATION
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED MARCH 31, 1984

1. SIGNIFICANT ACCOUNTING POLICIES

The Foundation was incorporated on September 24, 1979 under the provisions of the Society Act of British Columbia and is a registered charitable organization. These financial statements include the accounts of the Foundation and its wholly-owned subsidiary companies, Discovery Parks Incorporated, which acts as agent for the Foundation, and 272319 B.C. Ltd.

(a) Depreciation and amortization

Furniture, fixtures and leasehold improvements are stated at cost. Furniture and fixtures are depreciated over their estimated useful lives using the declining balance method at a rate of 20% from month of purchase. Leasehold improvements are amortized using the straight-line method over the term of the lease plus one renewal period.

(b) Investment in research parks

Costs related directly to the site development of the research parks are capitalized. Depreciation is provided on site development costs of operational facilities on the straight-line basis over 40 years.

2. RESTATED AMOUNTS

As a result of an overstatement of holdbacks payable at March 31, 1983, the comparative figures for holdbacks payable and the Simon Fraser University Research Park investment have both been reduced by \$196,193.

3. RECEIVABLE FROM DISCOVERY ENTERPRISE PROGRAM

The Foundation, under contract dated December 5, 1983 with the Province of British Columbia, acts as agent for and administers the Discovery Enterprise Program. This program is an initiative of the Province of British Columbia to provide venture capital funding to advanced technology enterprises for the development and marketing of products or processes. The Foundation is reimbursed for costs of administering the program to the extent of program investment performance.

- 2 -

4. FURNITURE, FIXTURES AND MULTI-TENANT FACILITY IMPROVEMENTS
Furniture and fixtures consist of the following:

	<u>1984</u>		<u>1983</u>
	<u>Cost</u>	<u>Accumulated depreciation and amortization</u>	<u>Net book value</u>
Furniture and fixtures	\$ 68,076	\$ 21,179	\$ 46,897
Leasehold improvements	229,828	41,773	188,055
Leasehold improvements in tenant space	<u>178,809</u>	<u>55,756</u>	<u>123,053</u>
	<u>\$476,713</u>	<u>\$118,708</u>	<u>\$358,005</u>
			<u>\$164,944</u>

5. DEFERRED CHARGES

Deferred charges consist of prepaid rent which arose on sale and leaseback of the Foundation's multi-tenant facility at Willingdon during the year ended March 31, 1983. The balance of the prepaid rent is being amortized on the sinking fund basis over the remaining term until expiry of the lease in May, 1987, as a component of the net cost of subsidizing rents for high technology companies in the start-up phase.

6. PART VIII TAXES RECOVERABLE

During the year, a subsidiary of the Foundation issued and redeemed a debenture meeting the requirements of the Income Tax Act for Scientific Research Tax Credits. The details of the debenture issue are as follows:

Issue proceeds	\$10,000,000
Redemption amount	<u>5,020,000</u>
Deferred research and development credit, being net proceeds of issue and redemption	<u>\$ 4,980,000</u>

The issue and redemption gave rise to a liability for refundable Part VIII taxes of \$5,000,000 which have been paid. These refundable Part VIII taxes are recoverable at any time in the future at the rate of \$1 for every \$2 of qualified research and development expenditure incurred and additional financing will be required to incur such expenditures. The refundable tax and related deferred research and development credit are not reflected on the balance sheet and will be recorded in the accounts when expenditures are made and refunds are received in the future.

- 3 -

7. CONTINGENCY AND COMMITMENTS

- (a) The Foundation has issued letters of credit totalling \$92,330 to the Corporation of the District of Burnaby as bonds for compliance with the municipal regulations pertaining to the construction of research parks in Burnaby, B.C.
- (b) The Foundation leases two parcels of land for terms of 75 years each, one which commenced in 1981 and the other in 1982. The leases require minimal rental payments in the first ten years of \$2,500 per hectare of land used (estimated 1985 rental is \$17,000), and thereafter rental payments are based on the fair market value for rental of such land.
- (c) Term deposits appropriated for Research Park Site Servicing
During the year management has committed to leasing a site at the University of British Columbia Research Park to the Pulp and Paper Research Institute of Canada. One of the terms of this lease require Discovery Parks Incorporated to provide all normal servicing to the perimeter of the site. It is estimated that these servicing costs will total \$475,000 and this amount has been appropriated out of the current cash and term deposit balance.

8. SUBSEQUENT EVENT

Subsequent to the year end, Discovery Foundation received \$2,630,000 as a loan from the Province of British Columbia to be used exclusively for the construction of the Pacific Aquaculture Centre in Nanaimo, British Columbia. The loan will bear interest at one-half of the bank prime rate and is to be repaid over the eight year period starting April, 1987.

9. COMPARATIVE FIGURES

Certain 1983 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1984.

EXPO '86 CORPORATION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Board of Directors of Expo 86 Corporation, and

To the Minister of Tourism
Province of British Columbia

I have examined the statement of financial position of Expo 86 Corporation as at 31 March 1984 and the statements of source and use of cash, deferred installation costs, deferred overhead costs, and deferred revenues for the year then ended. My examination was made in accordance with generally accepted auditing standards and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the corporation as at 31 March 1984 and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles applied, after giving retroactive effect to the change in the method of accounting for furniture, equipment and leasehold improvements as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
27 April 1984

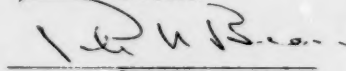
EXPO 86 CORPORATION
STATEMENT OF FINANCIAL POSITION
MARCH 31, 1984

	March 31, 1984 <u>\$</u>	March 31, 1983 <u>\$</u>
<u>ASSETS</u>		
Accounts Receivable and Advances	20,798,808	136,282
Deferred Costs		
Installations	21,793,326	2,611,857
Properties	29,775,811	241,665
Overhead	26,888,979	8,646,018
	<u>78,458,116</u>	<u>11,499,540</u>
	99,256,924	11,635,822
<u>LIABILITIES AND DEFERRED REVENUES</u>		
Bank Overdraft	586,168	6,033,469
Accounts Payable and Accrued Liabilities	22,763,540	2,582,497
Notes Payable to Province of British Columbia (Note 4)	43,747,698	-
Deferred Revenues	<u>32,159,518</u>	<u>3,019,856</u>
	99,256,924	11,635,822

The accompanying Notes are an integral part of these Financial Statements.

Approved By The Board:


Director


Director

EXPO 86 CORPORATION
STATEMENT OF SOURCE AND USE OF CASH
FOR THE YEAR ENDED MARCH 31, 1984

	Year Ended March 31, 1984 \$	Year Ended March 31, 1983 \$	- Total to Date \$
<u>SOURCES OF CASH</u>			
Notes Issued	43,747,698	-	43,747,698
Deferred Revenues	29,139,662	20,934	32,159,518
Change In:			
Accounts Payable	20,181,043	2,263,548	22,763,540
Accounts Receivable and Advances	(20,662,526)	(92,971)	(20,798,808)
	<u>72,405,877</u>	<u>2,191,511</u>	<u>77,871,948</u>
<u>USES OF CASH</u>			
Installations	19,181,469	2,611,857	21,793,326
Properties	29,534,146	241,665	29,775,811
Deferred Overhead Costs	<u>18,242,961</u>	<u>5,942,035</u>	<u>26,888,979</u>
	<u>66,958,576</u>	<u>8,795,557</u>	<u>78,458,116</u>
Increase (Decrease) in Cash for the Year	5,447,301	(6,604,046)	(586,168)
Balance at Beginning of Year	(6,033,469)	570,577	-
Balance at End of Year	<u>(586,168)</u>	<u>(6,033,469)</u>	<u>(586,168)</u>

EXPO 86 CORPORATION
STATEMENT OF DEFERRED INSTALLATION COSTS
FOR THE YEAR ENDED
MARCH 31, 1984

<u>Major Project Category</u>	<u>Year Ended</u> <u>March 31, 1984</u> \$	<u>Year Ended</u> <u>March 31, 1983</u> \$	<u>Total to Date</u> \$
International Pavilions	883,266	-	883,266
Theme Pavilions	38,922	-	38,922
Preview Centre	157,152	-	157,152
Gathering Place	771,341	-	771,341
Support Facilities	1,670,616	238,477	1,909,093
Site Development	1,798,001	-	1,798,001
Piling & Decking	2,402,564	-	2,402,564
Indirect Costs	837,700	265,058	1,102,758
Design Engineering	<u>10,621,907</u>	<u>2,108,322</u>	<u>12,730,229</u>
Total	<u>19,181,469</u>	<u>2,611,857</u>	<u>21,793,326</u>

EXPO 86 CORPORATION
STATEMENT OF DEFERRED OVERHEAD COSTS - BY ACCOUNT
FOR THE YEAR ENDED
MARCH 31, 1984

	Year Ended March 31, 1984 \$	Year Ended March 31, 1983 \$	- Total To Date \$
Compensation	3,823,232	1,161,312	5,458,652
Benefits	475,505	126,135	651,036
Travel and Business	695,061	355,844	1,283,082
Insurance	682,462	15,262	702,123
Professional Services	3,734,419	2,082,015	6,946,117
Office Expenses	1,637,061	338,150	2,166,111
Promotion	1,332,122	1,069,140	2,778,214
Advertising	213,833	6,701	222,825
Outside Services	939,810	110,681	1,076,344
Rentals	1,292,598	397,621	1,868,365
Utilities	710,403	59,798	810,280
Symposia	<u>307,418</u>	<u>-</u>	<u>307,418</u>
 TOTAL CORPORATE OVERHEAD	 15,843,924	 5,722,659	 24,270,567
 Interest	 <u>2,399,037</u>	 <u>219,376</u>	 <u>2,618,412</u>
 DEFERRED OVERHEAD COSTS	 <u>18,242,961</u>	 <u>5,942,035</u>	 <u>26,888,979</u>

EXPO 86 CORPORATION
STATEMENT OF DEFERRED OVERHEAD COSTS - BY DIVISION
FOR THE YEAR ENDED
MARCH 31, 1984

	<u>Year Ended</u> <u>March 31, 1984</u>	<u>Year Ended</u> <u>March 31, 1983</u>	<u>Total to Date</u>
	\$	\$	\$
Executive	670,550	617,667	1,714,048
Corporate Participation	575,082	142,412	721,511
Communications	1,687,632	471,214	2,459,949
Operations	2,197,570	1,667,205	4,024,879
Marketing	1,797,339	315,073	2,131,061
Finance	1,034,455	456,138	1,536,483
Administration	6,529,868	1,626,242	8,968,392
International Exhibitors	627,533	259,247	1,084,676
Installations	<u>723,885</u>	<u>167,461</u>	<u>1,629,568</u>
TOTAL CORPORATE OVERHEAD	15,843,924	5,722,659	24,270,567
INTEREST	<u>2,399,037</u>	<u>219,376</u>	<u>2,618,412</u>
DEFERRED OVERHEAD COSTS	<u>18,242,961</u>	<u>5,942,035</u>	<u>26,888,979</u>

EXPO 86 CORPORATION
STATEMENT OF DEFERRED REVENUES
FOR THE YEAR ENDED
MARCH 31, 1984

	Year Ended March 31, 1984 \$	Year Ended March 31, 1983 \$	- Total to Date \$
Corporate Sponsor Revenue	801,312	-	801,312
Other	<u>14,850</u>	<u>20,934</u>	<u>123,511</u>
	<u>816,162</u>	<u>20,934</u>	<u>924,823</u>
Grants			
Province of B.C.	-	-	2,893,695
Federal Agencies	<u>73,500</u>	<u>-</u>	<u>91,000</u>
	<u>73,500</u>	<u>-</u>	<u>2,984,695</u>
Lottery	<u>28,250,000</u>	<u>-</u>	<u>28,250,000</u>
Deferred Revenues	<u>29,139,662</u>	<u>20,934</u>	<u>32,159,518</u>

**EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984**

1. The Corporation - Statutory Requirements

Expo 86 Corporation is a non-profit agent of the Crown incorporated under Revised Statutes of British Columbia 1980 Chapter 59 as amended, for the sole purpose of organizing and operating the 1986 World Exposition.

2. Significant Accounting Policies

As the Corporation has been incorporated for a single purpose, its financial results can best be evaluated in the context of the period from its inception to the closure of the Exposition. The financial statement presentation is designed to provide such information following generally accepted accounting principles. Significant accounting policies adopted are as follows:

- a. Installation costs reflect capital expenditures of the Corporation to construct, develop or acquire permanent and temporary facilities, including furnishings, equipment and exhibitery, required for staging the Exposition. Such expenditures are recorded at cost and are not depreciated on a year by year basis. To the extent that the original cost of installations exceeds the legacy or residual value at the completion of the Exposition, these costs will be charged against operations during the operating period of the Exposition which falls within the fiscal year ended March 31, 1987.
- b. Property costs reflect the cost to the Corporation of leasing or otherwise obtaining the rights to the use of property required for staging the Exposition. Such properties are carried at the sum of the net payments made under the leases or other agreements. To the extent that the property costs exceed the legacy value at the completion of the Exposition, these expenditures will be charged against operations during the operating period of the Exposition.
- c. Overhead costs, comprising non-capital expenditures incurred in planning and organizing the Exposition, are deferred and will be charged against operations during the operating period of the Exposition.

**EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984**

- d. Grants received from governments and revenues received from Exposition sponsors, participants, concessionaires and miscellaneous sources are recorded as deferred revenue. Such deferred revenue will be credited against operations during the operating period of the Exposition.
- e. The Corporation enters into contractual agreements to provide sponsorships, official supplier designation and certain other rights to various parties, in exchange for goods or services provided to the Corporation. Where goods or services received by the Corporation are non-monetary in nature, they are recorded at fair market value as deferred revenues and deferred costs.

3. Changes in Accounting Policies and Comparative Figures

Commencing in the year ended March 31, 1984, the cost of acquiring furniture, equipment and leasehold improvements is charged to deferred installation costs or deferred overhead costs, depending on the nature of the expenditure, and is not depreciated on a year by year basis. (See Note 2.)

This change in accounting policy has been applied retroactively, resulting in the reclassification of the March 31, 1983 net book value of furniture, equipment and leasehold improvements in the amount of \$358,362, previously recorded separately, and the reversal of 1983 and 1982 depreciation charges of \$22,855 and \$13,541 respectively.

Certain other 1983 amounts have also been reclassified where appropriate to conform with the presentation adopted in 1984.

EXPO 86 CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984

4. Notes Payable to Province of British Columbia

The Corporation has a funding agreement with the Province of British Columbia whereby funding required by the Corporation to carry out its day-to-day operations, over and above revenues received from all sources, is provided by the Province of British Columbia up to a maximum of \$119,000,000 as approved by Orders-In-Council. Under the funding agreement, short term borrowings are renewed upon maturity, as required by the Corporation.

At March 31, 1984, notes totalling \$43,747,698 are outstanding, with maturity dates ranging from April 5, 1984 to May 7, 1984, and with interest rates varying from 9.62% to 10.18%.

5. Commitments

At March 31, 1984 the Corporation had outstanding commitments under construction and other contracts, lease agreements for properties, office space and equipment and unfilled purchase orders approximating \$34,181,000.

6. Related Party Transactions

- a. Under an agreement with B.C. Place Ltd., the Corporation has acquired the right to the use of certain properties and is participating in the funding of certain site improvements.

The amount due to B.C. Place Ltd. at March 31, 1984 was \$11,912,710. Amounts paid during the year to B.C. Place totalled \$1,889,462.

- b. During the year the Corporation also acquired the right to the use of certain other properties owned or leased by Crown Corporations for an amount of \$2,582,627.

- c. In the normal course of its operations, the Corporation acquired goods and services from the Province of British Columbia and certain Crown Corporations, predominantly under prevailing trade terms.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Health Facilities Association of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the balance sheet of the Health Facilities Association of British Columbia as at 31 March 1984 and the statements of revenue, expenditure and surplus and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Association as at 31 March 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with the stated accounting policies disclosed in note 2, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
3 July 1984

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

BALANCE SHEET

AS AT 31 MARCH 1984

ASSETS

	<u>1984</u>	<u>1983</u>
CURRENT ASSETS		
Cash and short term deposits	\$13,024,049	\$17,992,421
Recoverable advances	-	500,000
Due from the Province of British Columbia	-	1,616,460
Accrued interest receivable	<u>498,488</u>	<u>296,716</u>
	<u>13,522,537</u>	<u>20,405,597</u>
NON-CURRENT ASSETS		
Grants to Hospitals (note 2)	73,977,040	60,773,434
Mortgage receivable	<u>5,046,670</u>	<u>5,243,223</u>
	<u>79,023,710</u>	<u>66,016,657</u>
	<u>\$92,546,247</u>	<u>\$86,422,254</u>

LIABILITIES AND SURPLUS**CURRENT LIABILITIES**

Accounts payable and accrued liabilities	\$ 6,639,292	\$ 5,631,404
Due to the Province of British Columbia	109,168	-
Current obligations on debentures	<u>6,119,393</u>	<u>5,735,021</u>
	<u>12,867,853</u>	<u>11,366,425</u>

LONG-TERM DEBT

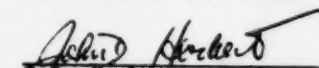
Debentures, (note 3)	89,912,253	79,072,165
Less sinking funds on deposit (note 4)	<u>10,600,187</u>	<u>5,041,582</u>
	<u>79,312,066</u>	<u>74,030,583</u>

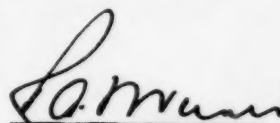
Total liabilities	<u>92,179,919</u>	<u>85,397,008</u>
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SURPLUS	<u>366,328</u>	<u>1,025,246</u>
	<u>\$92,546,247</u>	<u>\$86,422,254</u>

The accompanying notes are an integral part of these financial statements.

APPROVED BY THE BOARD


J.D. Herbert, Chairman


R. Munro, Secretary

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS

FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
REVENUE		
Grants from the Province of British Columbia	\$16,084,267	\$ 6,677,370
Interest on short term deposits and mortgage receivable	2,019,735	2,244,607
Interest on sinking fund investments	<u>539,817</u>	<u>572,241</u>
	<u>18,643,819</u>	<u>9,494,218</u>
EXPENDITURE		
Interest on debentures	11,403,640	8,217,698
Amortization of Grants to Hospitals	6,137,594	1,753,373
Transfers to the Province of British Columbia (note 5)	1,721,166	-
Trust Management Fees (note 6)	40,012	-
Miscellaneous expenses	<u>325</u>	<u>191</u>
	<u>19,302,737</u>	<u>9,971,262</u>
EXCESS OF EXPENDITURE OVER REVENUE	(658,918)	(477,044)
SURPLUS AT BEGINNING OF YEAR	<u>1,025,246</u>	<u>1,502,290</u>
SURPLUS AT END OF YEAR	<u>\$ 366,328</u>	<u>\$ 1,025,246</u>

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

STATEMENT OF CHANGES IN FINANCIAL POSITION

FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
WORKING CAPITAL PROVIDED BY		
Operations:		
Excess of expenditure over revenue	\$ (658,919)	\$ (477,044)
Add: Amortization of grants to hospitals	<u>6,137,594</u>	<u>1,753,373</u>
	5,478,675	1,276,329
Issue of sinking fund debentures	12,000,000	35,307,186
Reduction of mortgage receivable	<u>196,553</u>	<u>-</u>
	<u>17,675,228</u>	<u>36,583,515</u>
WORKING CAPITAL APPLIED TO		
Grants to hospitals	19,341,199	28,517,330
Contribution to sinking funds and repayment of debt	6,334,145	1,753,373
Increase in current obligations on debentures	384,372	4,553,890
Increase in mortgage receivable	<u>-</u>	<u>531,202</u>
	<u>26,059,716</u>	<u>35,355,795</u>
(DECREASE) INCREASE IN WORKING CAPITAL	(8,384,488)	1,227,720
WORKING CAPITAL AT BEGINNING OF YEAR	<u>9,039,172</u>	<u>7,811,452</u>
WORKING CAPITAL AT END OF YEAR	<u>\$ 654,684</u>	<u>\$ 9,039,172</u>

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

1. Nature of the Association

Health Facilities Association was incorporated under the Society Act on 15 October 1975. The Association raises capital through the issuance of debentures to the British Columbia Regional Hospital District Financing Authority to assist in financing the capital costs of hospital projects, medical and health facilities, and community human resources and health centres in the Province of British Columbia. Costs of servicing the debentures are paid through grants received from the Province of British Columbia.

2. Stated Accounting Policies

The Association follows generally accepted accounting principles except as noted below:

- Grants to hospitals financed by debenture proceeds are recorded as a non-current asset, amortized by an amount equivalent to contribution to the sinking funds, interest on sinking fund investments and reductions of debenture principal.
- Grants from the Province of British Columbia are recorded on a cash basis except that payments in transit at year end are accrued.

3. Debentures

Debentures issued to the British Columbia Regional Hospital District Financing Authority:

	<u>1984</u>	<u>1983</u>
Series JD 8.95% due 10 December 1995	\$ 1,500,000	\$ 1,500,000
Series JF 9.03% due 9 April 1996	5,000,000	5,000,000
Series JG 9.04% due 7 May 1996	3,000,000	3,000,000
Series KB 10.00% due 13 September 1996	2,000,000	2,000,000
Series KO 10.49% due 10 October 1999	5,000,000	5,000,000
Series KR 12.74% due 10 March 2000	10,000,000	10,000,000

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

3. Debentures - (continued)

	<u>1984</u>	<u>1983</u>
Series K3 13.13% due 10 March 2001	10,000,000	10,000,000
Series K4 13.66% due 10 April 2001	2,000,000	2,000,000
Series K12 15.93% due 10 December 2001	3,000,000	3,000,000
Series K14 15.50% due 10 February 2002	3,500,000	3,500,000
Series K 15 16.10% due 10 March 2002	4,500,000	4,500,000
Series K 16 15.12% due 8 April 2002	4,000,000	4,000,000
Series K 21 13.43% due 10 November 2002	4,000,000	4,000,000
Series LA 15.75% due 31 May 1987	4,531,646	5,307,186
Series LB 13.60% 5 October 1987	10,000,000	10,000,000
Series RHA 11.375% due 31 March 1988	12,000,000	12,000,000
Series K28 11.37% 4 April 2003	4,000,000	-
Series K33 11.79% 1 December 2003	3,000,000	-
Series K34 12.13% 1 March 2004	5,000,000	-
	<u>96,031,646</u>	<u>84,807,186</u>
Less: Current obligations on debentures	<u>6,119,393</u>	<u>5,735,021</u>
	<u>\$89,912,253</u>	<u>\$79,072,165</u>

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

3. Debentures - (continued)

Sinking fund debenture series JF, JG, K3, K4, K12, K14, K15, K16, K21, K28, K33 are redeemable in whole or in part before maturity at the option of the Chairman of the British Columbia Regional Hospital Districts Financing Authority upon five months written notice.

Obligations on debentures required over the next five years are as follows:

1985	\$6,119,393
1986	6,261,519
1987	6,425,173
1988	6,614,603
1989	1,618,911

4. Sinking Funds On Deposit

	<u>1984</u>	<u>1983</u>
Investments	\$10,345,477	\$4,833,561
Accrued Interest	<u>254,710</u>	<u>208,021</u>
	<u>\$10,600,187</u>	<u>\$5,041,582</u>

5. Transfers to the Province of British Columbia

The Association has agreed with the Ministry of Finance that beginning 1 November 1983, the Association's interest earnings on short term deposits held with the Provincial Treasury, net of management and administrative expenses charged by the Ministry of Finance, be transferred to the Province of British Columbia.

HEALTH FACILITIES ASSOCIATION OF BRITISH COLUMBIA
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1984

5. Transfers to the Province of British Columbia - (continued)

The amount relating to the period 1 November 1983 to 31 March 1984 under the policy stated above was \$466,056. In addition, certain debt servicing charges amounting to \$1,255,110 for the 1983 fiscal year, which had been paid by the Association and subsequently reimbursed to it by the Province, were repaid to the Province during the 1984 fiscal year. These two amounts make up the transfer to the Province totalling \$1,721,166 reported in these financial statements.

6. Trust Management Fees

During the year the Province of British Columbia, Ministry of Finance implemented a policy of charging a management fee for trust accounts administered on behalf of related government organizations

7. Commitments

Commitments outstanding as at 31 March 1984 aggregated approximately \$7,000,000 (1983 - \$22,000,000) for approved projects.

8. Comparative Figures

Certain 1983 figures have been restated in order to conform with the financial statement presentation adopted in 1984, with no resultant effect on surplus.

HOUSING CORPORATION OF BRITISH COLUMBIA

**Coopers
& Lybrand**

chartered accountants

a member firm of
Coopers & Lybrand (International)

AUDITORS' REPORT

THE LIEUTENANT-GOVERNOR IN COUNCIL
PROVINCE OF BRITISH COLUMBIA

We have examined the consolidated balance sheet of the Housing Corporation of British Columbia as at October 31, 1983 and the consolidated statements of earnings and retained earnings and source and use of cash for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation as at October 31, 1983 and the results of its operations and the source and use of its cash for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
November 18, 1983

HOUSING CORPORATION OF BRITISH COLUMBIA
CONSOLIDATED BALANCE SHEET AS AT OCTOBER 31, 1983

A S S E T S

	1983 (thousand dollars)	1982
CASH AND BANK TERM DEPOSITS	2,958	2,463
CASH HELD IN TRUST	36	55
ACCRUED INTEREST RECEIVABLE	43	86
LAND HELD FOR RESALE	66	61
MORTGAGES RECEIVABLE	<u>1,424</u>	<u>1,654</u>
	<u>4,527</u>	<u>4,319</u>

L I A B I L I T I E S

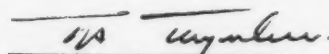
ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	13	22
LIABILITY FOR FUNDS HELD IN TRUST	36	55
PAYABLE TO THE PROVINCE OF BRITISH COLUMBIA	6	78
DEFERRED REVENUE	<u>25</u>	<u>88</u>
	<u>80</u>	<u>243</u>

S H A R E H O L D E R ' S E Q U I T Y

SHARE CAPITAL (note 4)	1,902	1,902
RETAINED EARNINGS	<u>2,545</u>	<u>2,174</u>
	<u>4,447</u>	<u>4,076</u>
	<u>4,527</u>	<u>4,319</u>

APPROVED BY THE DIRECTORS


Director


Director

HOUSING CORPORATION OF BRITISH COLUMBIA
CONSOLIDATED STATEMENT OF EARNINGS AND RETAINED EARNINGS
FOR THE YEAR ENDED OCTOBER 31, 1983

	1983 (thousand dollars)	1982
REVENUE		
Interest - term deposits	215	383
- mortgages receivable	<u>212</u>	<u>167</u>
	427	550
EXPENSES		
Administration expenses	<u>56</u>	<u>83</u>
NET EARNINGS FOR THE YEAR	371	467
RETAINED EARNINGS - BEGINNING OF YEAR	<u>2,174</u>	<u>4,707</u>
	2,545	5,174
DIVIDENDS	<u> </u>	<u>3,000</u>
RETAINED EARNINGS - END OF YEAR	<u>2,545</u>	<u>2,174</u>

HOUSING CORPORATION OF BRITISH COLUMBIA
 CONSOLIDATED STATEMENT OF SOURCE AND USE OF CASH
 FOR THE YEAR ENDED OCTOBER 31, 1983

	1983	1982
	(thousand dollars)	
SOURCE OF CASH		
From operations	371	467
Decrease in receivables	43	70
Decrease in mortgages receivable	230	
Increase in payable to the Province of British Columbia		23
Increase in accounts payable and accrued liabilities	<u> </u>	<u>2</u>
	<u>644</u>	<u>562</u>
USE OF CASH		
Increase in land held for resale	5	
Increase in mortgages receivable		16
Decrease in payable to the Province of British Columbia	72	
Decrease in accounts payable and accrued liabilities	9	
Decrease in deferred revenue	63	14
Dividends	<u> </u>	<u>3,000</u>
	<u>149</u>	<u>3,030</u>
INCREASE (DECREASE) IN CASH	495	(2,468)
BANK TERM DEPOSITS - BEGINNING OF YEAR	<u>2,463</u>	<u>4,931</u>
BANK TERM DEPOSITS - END OF YEAR	<u>2,958</u>	<u>2,463</u>

HOUSING CORPORATION OF BRITISH COLUMBIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED OCTOBER 31, 1983

1. WINDING-UP OF THE OPERATIONS OF THE CORPORATION

Pursuant to a directive dated September 29, 1978, issued by the Ministry of Municipal Affairs and Housing, Province of British Columbia, the operations of the Corporation are being wound up. A total of \$12 million of dividends has been declared to date, of which \$3 million was paid in the fiscal year ended October 31, 1982, \$5 million in the fiscal year ended October 31, 1981 and \$4 million in the fiscal year ended October 31, 1980.

2. SIGNIFICANT ACCOUNTING POLICIES

Principles of Consolidation

The consolidated financial statements include the accounts of the Housing Corporation of British Columbia and the wholly-owned subsidiaries, Dunhill Development Corporation and HCBC Construction Ltd.

Land Held for Resale

These properties are reflected in the accounts at the lower of cost and net realizable value. The cost of land includes direct carrying costs (interest and property taxes) which are capitalized from the date of acquisition of the land.

Consideration for Sales

Where collectibility of the outstanding balance of a mortgage is in doubt and the appraised value of the security is less than the carrying value, the carrying value is written down to the appraised value.

3. INCOME TAXES

All of the issued shares of the Corporation are owned by the Province of British Columbia and therefore the Corporation is not subject to federal or provincial income taxes.

HOUSING CORPORATION OF BRITISH COLUMBIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
FOR THE YEAR ENDED OCTOBER 31, 1983

4. SHARE CAPITAL

	1983	1982
	(thousand dollars)	
Authorized -		
2,000,000 common shares of no par value		
Issued and fully paid -		
1,355,084 shares	<u>1,902</u>	<u>1,902</u>

5. CONTINGENT LIABILITIES

- (a) The Corporation is contingently liable for certain mortgages assumed by purchasers of housing units sold by the Corporation.
- (b) The Corporation has been named as a defendant in a legal action which claims damages for alleged building deficiencies. In the opinion of counsel for the Corporation, the outcome and damages, if any, are not determinable.

INSURANCE CORPORATION OF BRITISH COLUMBIA

Insurance Corporation of British Columbia
Insurance (Motor Vehicle) Act Fund
Statement of Operations
 Year Ended December 31, 1983

	1983	1982
	(Thousands of dollars)	
Revenue		
Vehicle premiums written	\$686,765	\$668,028
Driver premiums written	23,777	29,013
	<u>\$710,542</u>	<u>\$697,041</u>
Vehicle premiums earned	\$670,621	\$632,137
Driver premiums earned	24,469	25,429
	<u>695,090</u>	<u>657,566</u>
Claims Costs		
Claims incurred	625,674	608,599
Claim operations expense	63,502	62,050
	<u>689,176</u>	<u>670,649</u>
Expenses		
Administrative	61,418	54,997
Commissions	40,726	40,811
	<u>102,144</u>	<u>95,808</u>
Total claims and expenses	<u>791,320</u>	<u>766,457</u>
Underwriting loss	96,230	108,891
Investment income	<u>101,841</u>	<u>112,091</u>
	5,611	3,200
Non-recurring expense (Note 4)	<u>1,275</u>	<u>—</u>
Income for the year	4,336	3,200
Unappropriated surplus		
— beginning of the year	<u>8,208</u>	<u>5,908</u>
Unappropriated surplus		
— end of the year	<u>\$ 12,544</u>	<u>\$ 8,208</u>

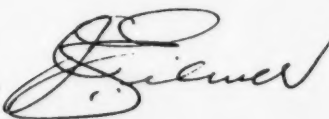
Insurance Corporation of British Columbia
Statement of General Insurance and Other Operations
 Year Ended December 31, 1983

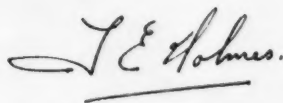
	1983	1982
	(Thousands of dollars)	
Revenue		
Gross premiums written	\$34,839	\$35,089
Net premiums written	31,107	28,956
Net premiums earned	29,280	26,328
Net Claim Costs	19,335	19,934
Expenses		
Administrative	\$ 5,786	\$ 5,531
Commissions	6,346	4,970
Premium taxes	951	846
	13,083	11,347
Total claims and expenses	32,418	31,281
Underwriting loss	3,138	4,953
Investment income	4,346	5,021
Income from General Insurance operations	1,208	68
Loss from other operations (Note 4)	(122)	(44)
Non-recurring expense (Note 4)	(108)	—
Income for the year	978	24
Unappropriated retained earnings — beginning of the year	1,394	1,870
Appropriation for:		
Catastrophe reserve (Note 5)	(500)	(500)
Unappropriated retained earnings — end of the year	\$ 1,872	\$ 1,394

Insurance Corporation of British Columbia
Balance Sheet
As at December 31, 1983

	1983	1982
	(Thousands of dollars)	
Assets		
Cash in hands of agents	\$ 1,175	\$ 1,324
Investments (Note 6)	933,973	774,938
Finance Plan receivables	30,676	36,605
Other receivables	33,505	40,560
Deferred premium acquisition costs	19,705	14,328
Property and equipment (Note 7)	90,475	76,036

Approved by the Board:

Director: 

Director: 

\$1,109,509

\$943,791

	1983	1982
	(Thousands of dollars)	
Liabilities		
Bank indebtedness	\$ 6,863	\$ 3,217
Accounts payable and accrued charges	23,752	24,513
Motor Vehicle Department	3,433	4,501
Premiums in advance	14,095	9,334
Unearned premiums (Note 9)	255,955	238,676
Unpaid claims (Note 10)	779,395	642,848
	<u>1,083,493</u>	<u>923,089</u>
Insurance (Motor Vehicle) Act Fund unappropriated surplus	12,544	8,208
	<u>1,096,037</u>	<u>931,297</u>
Retained Earnings		
Catastrophe reserve (Note 5)	6,500	6,000
Rate Stabilization reserve (Note 5)	5,100	5,100
Unappropriated retained earnings	1,872	1,394
	<u>13,472</u>	<u>12,494</u>
	<u>\$1,109,509</u>	<u>\$943,791</u>

Insurance Corporation of British Columbia
Statement of Changes in Financial Position
 Year Ended December 31, 1983

	1983	1982
	(Thousands of dollars)	
Resources provided:		
From Insurance (Motor Vehicle) Act		
Fund Operations (Note 11)	\$ 12,104	\$ 7,911
From General Insurance and		
other operations (Note 11)	1,017	99
Increase in unearned premiums	17,279	42,978
Increase in unpaid claims	136,547	48,356
Decrease in Finance Plan receivables	5,929	24,148
Increase in premiums in advance	4,761	—
Sale of property and equipment	504	1,330
Net decrease in other assets and		
liabilities	917	—
	<u>179,058</u>	<u>124,822</u>
Resources applied:		
Purchase of property and equipment	22,750	26,992
Decrease in fees payable to		
Motor Vehicle Department	1,068	3,270
Decrease in premiums in advance	—	3,936
Net increase in other assets and		
liabilities	—	11,558
	<u>23,818</u>	<u>45,756</u>
Increase in resources for year	155,240	79,066
Investment and net cash		
— beginning of the year	<u>773,045</u>	<u>693,979</u>
Investment and net cash		
— end of the year	<u>\$928,285</u>	<u>\$773,045</u>

Notes to Financial Statements
December 31, 1983

1. STATUS OF THE CORPORATION

The Insurance Corporation of British Columbia (the Corporation) is a Crown corporation incorporated under the Insurance Corporation Act, R.S.B.C. Chapter 201. The Corporation has the power and capacity to act as an insurer and reinsurer in all classes of insurance and to operate and administer the Insurance (Motor Vehicle) Act Fund.

The Insurance (Motor Vehicle) Act Fund is by legislation a separate entity for financial reporting purposes. A statement showing the results of the operation of the Fund is included with the financial statements of the Corporation and the balance of the Fund, which represents its accumulated unappropriated surplus, is reflected in the balance sheet of the Corporation. The Fund consists of the revenues and expenses attributable to the Insurance (Motor Vehicle) Act Fund operations. All assets and liabilities are held by the Corporation.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Reporting

As prescribed by Section 21(4) of the Insurance Corporation Act, the financial statements of the Corporation are presented in accordance with generally accepted accounting principles.

Investments and Investment Income

Investments are carried at amortized cost plus accrued interest. Premiums or discounts on bond purchases are amortized over the term to maturity of each bond.

Income on interest bearing securities is accrued on a daily basis. Capital gains and losses on sales of securities are recognized as they occur.

Deferred Premium Acquisition Costs

Commissions and General Insurance premium taxes are expensed over the terms of the insurance policies to which they relate.

Depreciation and Amortization

Depreciation is provided on a straight-line basis commencing in the month following that in which assets are placed in service at rates which will depreciate the

original cost over the useful life of each asset. Leasehold improvements are amortized over the term of each lease plus the first renewal period where appropriate.

Leases

Leases are classified as capital or operating leases. A lease which transfers substantially all of the benefits and risks incident to the ownership of property is classified as a capital lease. All other leases are accounted for as operating leases whereby rental payments are expensed as incurred. The capitalized lease obligations reflect the present value of future rental payments discounted at the interest rate implicit in the lease. The corresponding amounts are capitalized and depreciated over the assets' estimated useful lives (Note 8).

Unearned Premiums

The liability for unearned premiums is the portion of premiums that relates to the unexpired term of each vehicle policy, General Insurance policy or driver's premium.

Unpaid Claims

Unpaid claims includes a provision for reported and unpaid claims, based on the claim settlement experience of the Corporation, current trends and a detailed review of claim files. Also included is an estimate for unreported claims.

Prior Year's Figures

Certain of the prior year's figures have been reclassified to conform with the current year's presentation.

3. REINSURANCE

The Corporation underwrites and reinsures policies of insurance which, in the main, limit the liability of the Corporation to the maximum amount on any one loss of \$200,000 for General Insurance policies and \$1,000,000 (\$750,000 in 1982) for Auto policies. In addition the Corporation has obtained reinsurance having an upper amount of \$60,000,000 which limits the Corporation's liability to \$2,412,500 in the event of a series of claims arising out of a single occurrence. These reinsurance arrangements do not discharge the Corporation's obligation as primary insurer.

4. LOSS FROM OTHER OPERATIONS AND NON-RECURRING EXPENSE

The loss from other operations represents the net result of operating an automobile repair and bodyshop facility. These operations ceased as of May 31, 1983. Non-recurring expense represents the one-time cost of moving the Corporation's Head Office from leased premises in Vancouver into its owned Head Office building in North Vancouver.

5. RESERVES

General Insurance Operations

A Catastrophe Reserve has been established to absorb the possible impact of losses arising from catastrophic

occurrences, in common with the industry practice. Catastrophes such as earthquakes, storms or conflagrations occur at random and the losses arising could be substantial.

The Corporation has appropriated from retained earnings an additional \$500,000 to the Catastrophe Reserve. The appropriation increases this reserve to \$6,500,000.

The Rate Stabilization Reserve has been established to lessen the potential impact on General Insurance premiums of significant variations in claims loss experience in future years. Amounts may be withdrawn from this reserve in loss years or may be added in years with an income.

6. INVESTMENTS

	Dec. 31, 1983		Dec. 31, 1982	
	Cost	(Thousands of dollars) Market	Cost	Market
Short-term Deposit Receipts, Call Loans and Notes	\$213,974	\$213,974	\$214,807	\$214,807
Bonds	719,999	696,560	560,131	550,967
	<u>\$933,973</u>	<u>\$910,534</u>	<u>\$774,938</u>	<u>\$765,774</u>

7. PROPERTY AND EQUIPMENT

	Cost	Accumulated Depreciation	Net Book Value	Net Book Value
			Dec. 31, 1983	Dec. 31, 1982
			(Thousands of dollars)	
Land	\$ 14,010	\$ —	\$ 14,010	\$ 14,203
Buildings	71,715	12,781	58,934	50,365
Furniture & Equipment	19,597	7,283	12,314	7,820
Computers Under Capital Lease	7,417	2,528	4,889	2,958
Leasehold Improvements	777	449	328	690
	<u>\$113,516</u>	<u>\$ 23,041</u>	<u>\$ 90,475</u>	<u>\$ 76,036</u>

Depreciation has been charged at the following rates — Buildings 5-10%; Furniture and equipment 10-50%; Computers under capital lease 25-40%.

Depreciation expense for the year ended December 31, 1983 amounted to \$7,807,000 (1982 — \$4,786,000).

8. OBLIGATION UNDER CAPITAL LEASES

The following is a schedule of future minimum lease payments under capital leases.

Year Ended December 31	(Thousands of dollars)
1984	\$ 3,523
1985	1,553
1986	906
Total minimum lease payments	5,982
Less: Amounts representing insurance and maintenance	(637)
Amounts representing interest	(684)
Present value of the minimum lease payments	<u>\$ 4,661</u>

Interest expensed in the year ended December 31, 1983 amounted to \$536,000 (1982 — \$489,000).

9. UNEARNED PREMIUMS

	Dec. 31, 1983	Dec. 31, 1982
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund	\$240,696	\$225,244
General Insurance	15,259	13,432
Total Unearned Premiums	<u>\$255,955</u>	<u>\$238,676</u>

10. UNPAID CLAIMS

	Dec. 31, 1983	Dec. 31, 1982
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund	\$762,057	\$623,914
General Insurance	17,338	18,934
Total Unpaid Claims	<u>\$779,395</u>	<u>\$642,848</u>

11. CASH FLOW FROM OPERATIONS

	Twelve Months Ended	
	Dec. 31, 1983	Dec. 31, 1982
	(Thousands of dollars)	
Insurance (Motor Vehicle) Act Fund		
Income for the year	\$ 4,336	\$ 3,200
Depreciation and amortization	7,768	4,711
Cash flow from operations	<u>\$ 12,104</u>	<u>\$ 7,911</u>
General Insurance and other operations		
Income for the year	\$ 978	\$ 24
Depreciation and amortization	39	75
Cash flow from operations	<u>\$ 1,017</u>	<u>\$ 99</u>

12. PENSION PLAN

Certain employees participate in a contributory pension plan and are entitled to vested interests prior to retirement.

Employees contribute a specified percentage of salaries. The Corporation contributes to the Plan all amounts as actuarially determined, over and above employee contributions, to fund the benefits earned by employees under the Plan.

The Plan is subject to an actuarial evaluation at least once in every three years. The most recent evaluation was effective as of December 31, 1982, at which time the Plan was determined to be actuarially sound. No major changes have affected the Plan since that date.

Contributions by the Corporation for the year ended December 31, 1983, were \$3,292,000 (1982 — \$2,902,000).

Auditors' Report

The Honourable James Hewitt
Minister of Consumer and Corporate Affairs
Province of British Columbia

We have examined the balance sheet of the Insurance Corporation of British Columbia as at December 31, 1983, the statements of general insurance and other operations and changes in financial position of the Corporation and the statement of operations of the Insurance (Motor Vehicle) Act Fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983, the

results of its operations and the changes in its financial position and the results of the operations of the Insurance (Motor Vehicle) Act Fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

The 1982 comparative figures are based upon financial statements which were reported on by another firm of Chartered Accountants.

Touche Ross & Co.

CHARTERED ACCOUNTANTS
Vancouver, British Columbia
February 13, 1984

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of the
Knowledge Network of the West Communications Authority, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the consolidated balance sheet of Knowledge Network of the West Communications Authority as at 31 March 1984 and the consolidated statements of revenue, expenditure and accumulated balance, and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these consolidated financial statements present fairly the financial position of the Authority as at 31 March 1984 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
22 May 1984

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

CONSOLIDATED BALANCE SHEET

As at 31 March 1984

ASSETS

	<u>1984</u>	<u>1983</u>
Current assets		
Cash and short-term deposits	\$1,000,396	\$1,866,541
Grants receivable	214,598	-
Accounts receivable	8,813	19,693
Interest receivable	3,626	4,966
Prepaid expenses	99,139	-
	<u>1,326,572</u>	<u>1,891,200</u>
Investment and advances (Note 2)	1,963,801	1,787,629
Fixed assets (Note 3)	<u>1,495,043</u>	<u>1,298,735</u>
	<u>\$4,785,416</u>	<u>\$4,977,564</u>

LIABILITIES AND ACCUMULATED BALANCE

Current liabilities		
Accounts payable and accrued liabilities	\$ 169,114	\$ 142,057
Holdbacks payable	7,058	251,284
	<u>176,172</u>	<u>393,341</u>
Accumulated balance	<u>4,609,244</u>	<u>4,584,223</u>
	<u>\$4,785,416</u>	<u>\$4,977,564</u>

The accompanying notes are an integral part of these financial statements

Approved by the Board

J. R. Fleming
Director

Wallin G. Hardwick
Director

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY
 CONSOLIDATED STATEMENT OF REVENUE, EXPENDITURE AND
 ACCUMULATED BALANCE

For the year ended 31 March 1984

	<u>1984</u>	<u>1983</u>
Revenue		
Grants-Province of British Columbia (Note 4)	\$3,501,710	\$2,952,920
Grants - Other	5,000	-
Interest	102,426	294,637
User fees	18,287	30,550
Miscellaneous revenue	11,600	-
	<u>3,639,023</u>	<u>3,278,107</u>
Expenditure		
Administration	442,393	401,549
Depreciation	529,911	409,599
Learning systems	399,995	366,596
Network operations	877,383	741,788
Public affairs	314,166	284,974
Research and development	8,544	52,669
Satellite	983,551	365,625
	<u>3,555,943</u>	<u>2,622,800</u>
Excess of revenue over expenditure in Authority	83,080	655,307
Share of deficit in joint venture for the year	(58,059)	(4)
	<u>25,021</u>	<u>655,303</u>
Excess of revenue over expenditure		
	25,021	655,303
Accumulated balance, beginning of year	<u>4,584,223</u>	<u>3,928,920</u>
Accumulated balance, end of year	<u>\$4,609,244</u>	<u>\$4,584,223</u>

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY
 CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION

For the year ended 31 March 1984

	<u>1984</u>	<u>1983</u>
Funds derived from:		
Excess of revenue over expenditure	\$ 25,021	\$ 655,303
Charges not affecting current funds:		
Depreciation	529,911	409,599
Share of deficit in joint venture	<u>58,059</u>	<u>4</u>
	<u>612,991</u>	<u>1,064,906</u>
Funds applied to:		
Purchase of fixed assets	726,219	712,157
Investment in joint venture	218,446	1,238,738
Advance to Discovery Satellite Network Incorporated	<u>15,785</u>	<u></u>
	<u>960,450</u>	<u>1,950,895</u>
Decrease in working capital	347,459	885,989
Working capital, beginning of year	<u>1,497,859</u>	<u>2,383,848</u>
Working capital, end of year	<u>\$1,150,400</u>	<u>\$1,497,859</u>

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1984

1. Significant accounting policies

a) Principles of consolidation

The financial statements of the Authority are consolidated with those of its wholly-owned subsidiary, Knowledge-West Communications Corporation.

b) Investment and advances

The investment by Knowledge-West Communications Corporation in a joint venture, Knowledge-West Partnership, has been accounted for on an equity basis.

c) Fixed assets and depreciation

The Authority records fixed assets at cost and depreciates them using the straight line method over their estimated useful life as follows:

Furniture and equipment	10% per annum
Earth stations	20% per annum
Leasehold improvements	20% per annum
Network equipment	20% per annum
Programs	20% per annum
Tapes	20% per annum
License agreements	Life of the respective agreement

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1984

2. Investment and advances

	<u>1984</u>	<u>1983</u>
Investment in joint venture	\$2,006,079	\$1,787,633
Accumulated deficit	<u>58,063</u>	<u>4</u>
	<u>1,948,016</u>	<u>1,787,629</u>
Advance to Discovery Satellite Network Incorporated	<u>15,785</u>	<u>-</u>
	<u>\$1,963,801</u>	<u>\$1,787,629</u>

3. Fixed assets

	<u>Cost</u>	<u>Accumulated Depreciation</u>	<u>1984 Net Book Value</u>	<u>1983 Net Book Value</u>
Furniture and equipment	\$ 214,873	\$ 41,777	\$ 173,096	\$ 105,197
Earth stations	84,130	66,113	18,017	34,844
Leasehold improvements	202,357	111,935	90,422	130,893
Network equipment	1,315,987	574,739	741,248	626,309
Programs	44,252	35,273	8,979	17,829
Tapes	166,597	66,766	99,831	79,031
License agreements	<u>647,450</u>	<u>284,000</u>	<u>363,450</u>	<u>304,632</u>
	<u>\$2,675,646</u>	<u>\$1,180,603</u>	<u>\$1,495,043</u>	<u>\$1,298,735</u>

KNOWLEDGE NETWORK OF THE WEST COMMUNICATIONS AUTHORITY

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

31 March 1984

4. Grants - Province of British Columbia

Grants were provided for the following purposes:

	<u>1984</u>	<u>1983</u>
Operating	\$3,237,112	\$2,562,920
Interior programming	125,000	40,000
Contingency holdback	89,598	-
Non-metropolitan programs	<u>50,000</u>	<u>350,000</u>
	<u>\$3,501,710</u>	<u>\$2,952,920</u>

5. Commitments

Commitments for the purchase of fixed assets amounted to \$118,000 at 31 March 1984. Additional commitments for capital expenditures, authorized but not contracted for, amounted to \$108,000.

6. Comparative figures

Certain 1983 figures have been restated in order to conform with financial statement presentation adopted in 1984.

LEGAL SERVICES SOCIETY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Legal Services Society, and

To the Attorney-General,
Province of British Columbia

I have examined the balance sheet of the Legal Services Society as at 31 March 1984 and the statement of income and expenditures and deficit for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Society as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
28 June 1984

LEGAL SERVICES SOCIETY
BALANCE SHEET
AS AT MARCH 31, 1984

ASSETS

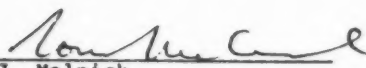
	<u>1984</u>	<u>1983</u>
Cash and term deposit	\$ 987,408	\$ 381,341
Accounts receivable	17,378	36,321
Due from the Province of British Columbia	-	1,938,744
Grants recoverable	10,705	15,000
Prepaid expenses	<u>38,577</u>	<u>36,427</u>
	<u>\$1,054,068</u>	<u>\$2,407,833</u>

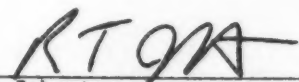
LIABILITIES AND DEFICIT

Accounts payable - general	\$ 180,105	\$ 139,729
- tariff (note 3)	2,357,437	2,807,674
Professional staff benefit plan	<u>181,250</u>	<u>179,960</u>
	2,718,792	3,127,363
Deficit	<u>1,664,724</u>	<u>719,530</u>
	<u>\$1,054,068</u>	<u>\$2,407,833</u>

The accompanying notes are an integral part
of these financial statements.

Approved by the Board:


T.J. Melnick
Chairman


R. Johnston
Vice-Chairman

LEGAL SERVICES SOCIETY
STATEMENT OF INCOME AND EXPENDITURES AND DEFICIT
FOR THE YEAR ENDED MARCH 31, 1984

INCOME	<u>1984</u>	<u>1983</u>
GRANTS		
Province of British Columbia	\$13,923,478	\$15,769,136
Law Foundation	<u>1,999,996</u>	<u>2,760,004</u>
	<u>15,923,474</u>	<u>18,529,140</u>
OTHER INCOME		
Interest	240,634	246,793
Legal costs recovered from clients	191,177	45,921
Publications	21,985	15,277
Miscellaneous	<u>5,278</u>	<u>578</u>
	<u>459,074</u>	<u>308,569</u>
	<u>16,382,548</u>	<u>18,837,709</u>
EXPENDITURES		
Board expenses	61,237	70,991
Computer	92,787	288,179
Contracted services	90,779	75,368
Grants	2,100,476	2,527,390
Libraries	79,050	91,876
Miscellaneous	35,999	37,380
Office	394,366	502,996
Premises	505,260	474,152
Publications	84,543	102,173
Salaries and benefits	4,186,380	4,171,066
Tariffs	9,550,998	11,801,188
Travel	<u>145,867</u>	<u>190,241</u>
	<u>17,327,742</u>	<u>20,333,000</u>
EXPENDITURES IN EXCESS OF INCOME FOR THE YEAR	945,194	1,495,291
DEFICIT (SURPLUS) AT BEGINNING OF THE YEAR	<u>719,530</u>	<u>(775,761)</u>
DEFICIT AT END OF THE YEAR	<u>\$ 1,664,724</u>	<u>\$ 719,530</u>

**LEGAL SERVICES SOCIETY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984**

1. Organizational objectives

Under the Legal Services Society Act the objects of the Society are to ensure that:

- (a) services ordinarily provided by a lawyer are afforded to individuals who would not otherwise receive them because of financial or other reasons; and
- (b) education, advice and information about law are provided for the people of British Columbia.

2. Significant accounting policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (a) property and equipment are recorded as operating expenditures at the time of acquisition,
- (b) no accrual for employee vacation pay is provided, and
- (c) no provision is made for legal work which has not been completed and billed.

3. Accounts payable - tariff

The accounts payable-tariff are shown net of advances of \$357,200 (1983 - nil) paid to lawyers against their outstanding accounts.

4. Commitments

- (a) The Society has commitments under long-term leases for the following:

	<u>OFFICE PREMISES</u>	<u>COMPUTER EQUIPMENT</u>	<u>TOTAL</u>
1985	\$238,833	\$ 47,295	\$286,128
1986	132,720	47,295	180,015
1987	76,573	47,295	123,868
1988	15,740	43,568	59,308
1989	2,880	17,257	20,137
	<u>\$466,746</u>	<u>\$202,710</u>	<u>\$669,456</u>

- (b) The Society estimates that the total cost of authorized legal work which has not been completed and billed as at March 31, 1984 will amount to \$2.5 million. This figure is not available for 1983.

5. Comparative figures

Certain of the 1983 figures have been restated in order to conform with the financial statement presentation adopted in 1984. These restatements have no effect on the deficit.

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman of the
Medical Services Commission of British Columbia, and

To the Minister of Health
Province of British Columbia:

I have examined the statement of financial position of the Medical Services Commission of British Columbia as at 31 March 1984 and the statement of operations and working capital deficiency for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

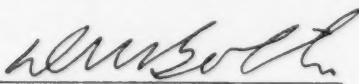
Victoria, British Columbia
22 June 1984

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH 1964

	<u>1984</u>	<u>1983</u>
<u>ASSETS</u>		
Cash	\$ 5,774,087	\$ 316,716
Accounts receivable	1,666,579	4,263,967
Due from the Province of British Columbia (note 3)	<u>132,415,598</u>	<u>-</u>
	<u>\$139,856,264</u>	<u>\$ 4,580,683</u>
<u>LIABILITIES AND WORKING CAPITAL DEFICIENCY</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 2,520,198	\$ 267,731
Premiums received in advance	39,070,166	31,619,002
Estimated liability for unpresented and unprocessed benefit claims	<u>98,265,900</u>	<u>92,800,000</u>
	139,856,264	124,706,733
WORKING CAPITAL DEFICIENCY	<u>-</u>	<u>(120,126,050)</u>
	<u>\$139,856,264</u>	<u>\$ 4,580,683</u>

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:


Dr. E.M. Bolton, Chairman

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA
STATEMENT OF OPERATIONS AND WORKING CAPITAL DEFICIENCY
FOR THE YEAR ENDED 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
REVENUE		
Subscribers' premiums	\$ 315,250,682	\$ 311,237,818
Premium assistance - Province of British Columbia	67,647,063	60,830,066
	<u>382,897,745</u>	<u>372,067,884</u>
EXPENDITURE		
Benefits		
Medical care	793,763,950	707,991,363
Supplementary benefits	48,927,947	44,791,468
Dental Care Plan (note 4)	-	38,498,489
	<u>842,691,897</u>	<u>791,281,320</u>
Administration		
Data processing	7,818,719	8,679,771
General office	2,067,606	2,397,664
Occupancy (note 2)	-	1,174,095
Salaries	10,747,493	12,288,310
	<u>20,633,818</u>	<u>24,539,860</u>
	<u>863,325,715</u>	<u>815,821,180</u>
EXCESS OF OPERATING EXPENDITURE OVER REVENUE	(480,427,970)	(443,753,296)
CONTRIBUTIONS FROM THE PROVINCE OF BRITISH COLUMBIA	470,499,034	437,226,989
DECREASE IN WORKING CAPITAL	(9,928,936)	(6,526,307)
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	(120,126,050)	(113,599,743)
WORKING CAPITAL DEFICIENCY BEFORE ADDITIONAL CONTRIBUTION	(130,054,986)	(120,126,050)
ADDITIONAL CONTRIBUTION FROM THE PROVINCE OF BRITISH COLUMBIA (note 3)	130,054,986	-
WORKING CAPITAL DEFICIENCY AT END OF YEAR	<u>\$ -</u>	<u>\$(120,126,050)</u>

MEDICAL SERVICES COMMISSION OF BRITISH COLUMBIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 1984

1. Significant Accounting Policies

These financial statements have been prepared in accordance with generally accepted accounting principles except that:

- (i) Premiums from individual subscribers are included as revenue only when cash is received and the revenue is earned. Premiums from other sources are recognized as revenue on an accrual basis.
- (ii) The cost of furniture and equipment is charged to administration expenses in the year of acquisition.
- (iii) Employees' holiday pay is not accrued.

2. Relationship with the Province of British Columbia

The Commission was appointed by the Province of British Columbia and is responsible for the administration of the Medical Service Act.

The Province absorbs certain costs that would be charged to the Commission were the Province and Commission not related; for example, occupancy costs were waived in 1984 and were absorbed instead by the Ministry of Health.

3. Additional Contribution from the Province of British Columbia

The Province of British Columbia has decided to absorb the Commission's working capital deficiency which amounted to \$130,054,986 at the end of the year. Other sums amounting to \$2,360,612 were also due from the Province at the end of the year.

4. Dental Care Plan

Effective 1 September 1982, the Dental Care Plan of British Columbia was suspended.

METRO TRANSIT OPERATING COMPANY

Touche Ross & Co.
Chartered Accountants

AUDITORS' REPORT

The Directors,
Metro Transit Operating Company.

We have examined the balance sheet of Metro Transit Operating Company as at March 31, 1984 and the statement of expenditures and recovery for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Company as at March 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Touche Ross & Co.

Vancouver, B.C.,
May 18, 1984.

Chartered Accountants

Touche Ross & Co

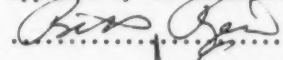
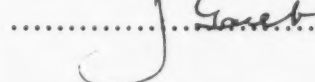
METRO TRANSIT OPERATING COMPANY

(Created under the Metro Transit Operating Company Act of British Columbia)

BALANCE SHEET AS AT MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
	\$'000	\$'000
	(Restated - Note 5.c.)	
<u>ASSETS</u>		
Current		
Accounts receivable	\$ 156	\$ 79
Recovery from British Columbia Transit		
Operating expenditures	9,162	11,918
Other	856	6
Inventories (Note 5.c.)	7,776	5,683
Prepaid expenses	<u>2,378</u>	<u>2,096</u>
	<u>\$20,328</u>	<u>\$19,782</u>
<u>LIABILITIES</u>		
Current		
Excess of cheques written over cash on deposit	\$ 370	\$ 627
Accounts payable and accrued liabilities	<u>14,575</u>	<u>15,280</u>
	14,945	15,907
<u>EQUITY</u>		
Contributed surplus (Notes 4 and 5.c.)	<u>5,383</u>	<u>3,875</u>
	<u>\$20,328</u>	<u>\$19,782</u>

Approved by the Directors

 Director
 Director

See accompanying notes to financial statements.

METRO TRANSIT OPERATING COMPANY

STATEMENT OF EXPENDITURES AND RECOVERY
FOR THE YEAR ENDED MARCH 31, 1984

	Greater Vancouver		Capital Region		Total Company	
	1984	1983	1984	1983	1984	1983
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Expenditures						
Operations						
Wages, salaries and benefits	\$ 72,884	\$ 72,749	\$ 9,804	\$ 9,877	\$ 82,688	\$ 82,626
Fuel and other petroleum products	9,707	9,584	1,641	1,698	11,348	11,282
Trolley electricity	1,689	1,767	-	-	1,689	1,767
Materials, services and other	3,368	3,231	269	306	3,637	3,537
Maintenance	87,648	87,431	11,714	11,881	99,362	99,312
Wages, salaries and benefits	17,074	16,450	2,017	2,079	19,091	18,529
Materials, services and other	7,836	8,986	782	678	8,618	9,666
Administration	24,910	25,438	2,799	2,757	27,709	28,195
Wages, salaries and benefits	6,166	6,422	963	988	7,129	7,410
Materials, services and other	3,367	4,104	928	900	4,275	5,004
Total expenditures for the year	9,513	10,526	1,891	1,888	11,404	12,414
	\$122,071	\$123,395	\$ 16,404	\$ 16,526	\$138,475	\$139,921
Recovery from British Columbia Transit						
Received					129,313	128,003
Receivable					9,162	11,918
Net expenditures for the year					138,475	139,921
					\$ -	\$ -

See accompanying notes to financial statements.

Touche Ross & Co

METRO TRANSIT OPERATING COMPANY

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Status of the Company

The Metro Transit Operating Company was created by the Province of British Columbia on July 31, 1979 under the Metro Transit Operating Company Act. The Act was brought into force by Proclamation on January 18, 1980.

2. Operating mandate

The Company's mandate is to manage, operate and maintain public passenger transportation systems in designated areas within the Province, in accordance with annual operating agreements. Under this mandate, the Company took over operations of the public passenger transportation systems from the British Columbia Hydro and Power Authority (B.C. Hydro) in the metropolitan areas of Vancouver and Victoria on April 1, 1980. Effective the same date, the Company entered into major annual operating agreements, governing the provision of transit services in these areas with the Urban Transit Authority of British Columbia, the Greater Vancouver Regional District and the Capital Regional District. The Urban Transit Authority of British Columbia was renamed British Columbia Transit (B.C. Transit) on September 1, 1982. The initial agreements, which expired on March 31, 1981, have been renewed to March 31, 1985.

Pursuant to the provisions of its annual operating agreements, the Company is provided with the use of all major fixed assets, such as passenger carrying vehicles, land and buildings and tools and equipment, by B.C. Transit subject to lease fees chargeable by B.C. Transit to the Regional Districts. In addition, the Company acquired from B.C. Hydro, for a nominal amount, certain assets, such as parts inventory, shop equipment, office furniture and equipment, service cars and trucks and computer software. At the time of acquisition, the parts inventories were valued at their average cost to B.C. Hydro and reflected accordingly as contributed surplus (Note 4).

The annual operating agreements also require that the Company collect all operating revenues and remit them directly to B.C. Transit and that the Company's gross operating expenditures are reimbursed by B.C. Transit with the deficit funding shared with the Regional Districts in accordance with their respective operating agreements.

Touche Ross & Co
 Metro Transit Operating Company
 Notes to Financial Statements
 March 31, 1984

Page 2

3. Summary of significant accounting policies

a. Generally accepted accounting policies

The Company's accounts are prepared in accordance with generally accepted accounting principles including the use of the accrual method of accounting for operating expenditures.

b. Inventories

All inventories are valued at the lower of cost and replacement value. Cost is determined using the average cost method.

c. Property and equipment

As explained in Note 2, B.C. Transit finances and owns all major assets utilized by the Company with recovery chargeable to the Regional Districts. Purchases of individual items in excess of the amounts shown below are accounted for as capital expenditures by B.C. Transit and purchases less than these amounts are expensed by the Company in the year of acquisition.

Tools and shop equipment	\$10,000
Passenger facilities	\$ 5,000
Furniture and office equipment	\$ 3,000

d. Pension plans

The Company and its employees are subject to the Public Service Superannuation Act and current and past service costs are accrued and funded on a current basis. In addition, the Company in accordance with the Metro Transit Operating Company Act, accrues and funds on a current basis the increased costs resulting from pension indexing for retired B.C. Hydro public transportation employees.

4. Contributed surplus

Parts inventories contributed to the Company by:

	<u>1984</u>	<u>1983</u>
	\$'000	\$'000
		(Restated - Note 5.c.)
B.C. Hydro (Notes 2 and 5.c.)	\$ 3,283	\$ 3,283
B.C. Transit	<u>2,100</u>	<u>592</u>
	<u>\$ 5,383</u>	<u>\$ 3,875</u>

Touche Ross & Co
Metro Transit Operating Company
Notes to Financial Statements
March 31, 1984

Page 3

5. Other information

a. Pension plans

Pensions costs for the current year amounted to \$7,364,000 (1983 - \$5,432,000) and, in addition, pension costs with respect to retired B.C. Hydro employees amounted to \$1,004,000 (1983 - \$813,000).

b. Trolley overhead system

Trolley overhead system maintenance costs for the current year amounted to \$1,875,000 (1983 - \$3,031,000).

c. Prior years' adjustment

The comparative 1983 financial statements have been restated to include parts inventories not previously recorded in the amount of \$502,000. These inventories were originally granted to the Company by B.C. Hydro as described in Note 2 and accordingly have been reflected as additional contributed surplus.

d. Labour relations

The Company's previous labour contract with the Independent Canadian Transit Union (I.C.T.U.) expired on March 31, 1983 and a new agreement is currently being negotiated. While the terms and conditions of this new agreement have not as yet been finalized, it is management's opinion that there will be no wage or benefit increases for the year ended March 31, 1984.

In April 1984, the Company was successful in negotiating a two year agreement, retroactive to April 1, 1983, with the Office and Technical Employees Union (O.T.E.U.) which does not provide for an increase in salaries until October 1, 1984.

OCEAN FALLS CORPORATION

**THORNE
RIDDELL**

Chartered Accountants



AUDITORS' REPORT

The Lieutenant-Governor in Council

Province of British Columbia

We have examined the balance sheet of Ocean Falls Corporation as at December 31, 1983 and the statements of income and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Corporation as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with the basis of accounting as described in note 1 applied consistently with that of the preceding year.

Vancouver, Canada
April 19, 1984

Thorne Ridgell

Chartered Accountants

OCEAN FALLS CORPORATION
(Incorporated by Act of the Legislature of British Columbia)

BALANCE SHEET AS AT DECEMBER 31, 1983

ASSETS	1983	1982
CURRENT ASSETS		
Accounts receivable	\$ 15,350	\$ 56,664
Inventory	512,673	516,416
Prepaid expenses	14,532	14,843
Current portion of mortgages receivable	5,345	6,281
	<u>547,900</u>	<u>594,204</u>
FIXED ASSETS (note 3)	1,940,124	1,943,506
MORTGAGES RECEIVABLE, less current portion	124,741	156,662
LAND AND HOUSES HELD FOR RESALE	<u>1,028,515</u>	<u>999,242</u>
	<u>\$ 3,641,280</u>	<u>\$ 3,693,614</u>
LIABILITIES		
CURRENT LIABILITIES		
Bank indebtedness (note 4)	\$36,240,399	\$36,338,816
Demand loans (note 5)	1,750,000	1,150,000
Accounts payable and accrued liabilities	186,710	243,069
Interest on loans from Province of British Columbia	5,189,129	3,919,250
Accrued liabilities for costs of terminating operations	326,145	359,741
Current portion of mortgages payable	10,848	10,188
	<u>43,703,231</u>	<u>42,021,064</u>
LONG-TERM DEBT (note 6)	<u>13,059,367</u>	<u>13,070,216</u>
Total liabilities	<u>56,762,598</u>	<u>55,091,280</u>
CONTRIBUTED SURPLUS AND DEFICIT		
CONTRIBUTED SURPLUS		
Grant from the Province of British Columbia	789,952	789,952
DEFICIT	<u>53,911,270</u>	<u>52,187,618</u>
	<u>(53,121,318)</u>	<u>(51,397,666)</u>
	<u>\$ 3,641,280</u>	<u>\$ 3,693,614</u>

Approved by the Board

Director

Director

OCEAN FALLS CORPORATION
STATEMENT OF INCOME AND DEFICIT
YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>
Expenses	
General and administrative	\$ 636,347
Interest on long-term debt	1,271,876
Other interest	<u>13,951</u>
	1,922,174
Recovery from settlement of claim (note 7)	<u>198,522</u>
LOSS FOR THE YEAR	1,723,652
Deficit at beginning of year	<u>52,187,618</u>
DEFICIT AT END OF YEAR	<u>\$53,911,270</u>

OCEAN FALLS CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
SOURCES OF CASH		
Cash used for continuing operations	\$(1,720,270)	\$(2,210,111)
Cash generated from (used in) operating working capital		
Accounts receivable	41,314	444,008
Inventory	3,743	3,114
Prepaid expenses	311	2,333
Demand loans	600,000	650,000
Accounts payable and accrued liabilities	(56,359)	(4,947)
Interest on loans from Province of British Columbia	1,269,879	1,482,320
Accrued liabilities for cost of terminating employees	<u>(33,596)</u>	<u>(145,752)</u>
Net cash generated from operations	105,022	220,965
Other sources of cash		
Proceeds from sale of fixed assets	1	55,100
Decrease in mortgages receivable	<u>32,857</u>	<u>93,972</u>
Cash available for financing activities	<u>137,880</u>	<u>370,037</u>
USES OF CASH		
Cash committed to financing activities		
Purchase of		
Fixed assets	1	8,443
Land and houses held for resale	29,273	80,545
Decrease in long-term debt	<u>10,182</u>	<u>11,044</u>
Cash used for financing activities	<u>39,463</u>	<u>100,032</u>
DECREASE IN BANK INDEBTEDNESS	98,417	270,005
BANK INDEBTEDNESS AT BEGINNING OF YEAR	<u>36,338,816</u>	<u>36,608,821</u>
BANK INDEBTEDNESS AT END OF YEAR	<u>\$36,240,399</u>	<u>\$36,338,816</u>

OCEAN FALLS CORPORATION
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 1983

1. ACCOUNTING POLICY

In 1980, the Government of the Province of British Columbia shut down the Corporation's mill operations. Accordingly, these financial statements have been prepared on an estimated realizable basis. This basis of presentation reflects assets at estimated realizable values and provides for estimated costs of terminating operations, however further adjustment may be necessary upon the realization of assets and settlement of liabilities.

2. FUTURE OPERATIONS

During the year, the "Ocean Falls Corporation Repeal Act" was passed by the British Columbia Legislature. The purpose of this Act is to dissolve the Ocean Falls Corporation and to transfer its property and liabilities to the Crown. A date for this dissolution has not yet been set.

3. FIXED ASSETS

The fixed assets have been written down to their estimated net realizable value which at December 31, 1983 is \$1,940,124.

4. BANK INDEBTEDNESS

Bank indebtedness is non-interest bearing and due on demand and is secured by shareholder's non-interest bearing deposits.

5. DEMAND LOANS

The demand loans from British Columbia Cellulose Company are partly secured by a debenture having a fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation, subordinate in priority to long-term debt charges.

6. LONG-TERM DEBT

	<u>1983</u>	<u>1982</u>
Province of British Columbia		
Interest at chartered bank prime rate compounded quarterly with no fixed terms of repayment	\$ 5,044,453	\$ 5,044,453
Interest at 8-1/4% compounded semi-annually and maturing October 1984	2,000,000	2,000,000
Interest at 9-1/10% compounded semi-annually and maturing September 1, 1985	2,000,000	2,000,000
Interest at 9-1/4% compounded semi-annually and maturing November 1, 1985	<u>2,000,000</u>	<u>2,000,000</u>
	11,044,453	11,044,453
British Columbia Cellulose Company		
No interest payable since December 31, 1979 and maturing June 30, 1985	2,000,000	2,000,000
Mortgages payable, less current portion	<u>14,914</u>	<u>20,763</u>
	<u>\$13,059,367</u>	<u>\$13,070,216</u>

- 2 -

6. LONG-TERM DEBT (continued)

The loan from the Province of British Columbia in the amount of \$5,044,453 is secured by a debenture having a first fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation. Other loans from the Province of British Columbia are unsecured.

The loan from British Columbia Cellulose Company is secured by a debenture having a second fixed charge on the real property of the corporation and a floating charge on all other assets of the corporation.

7. SETTLEMENT OF CLAIM

During the year, the company was awarded \$198,522 in settlement of litigation between a supplier and the corporation.

8. SUBSEQUENT EVENT

On March 30, 1984 the Province of British Columbia unconditionally granted \$36,228,520 to the corporation to pay off its existing bank indebtedness.

PACIFIC COACH LINES LIMITED



Suite 700
880 Douglas Street
Victoria British Columbia V8A 2B7
(604) 383-4191

August 15, 1984

AUDITORS' REPORT

To the Shareholder of
Pacific Coach Lines Limited:

We have examined the balance sheet of Pacific Coach Lines Limited as at March 31, 1984 and the statements of operations and deficit, changes in financial position and changes in capital replacement fund for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the company as at March 31, 1984 and the results of its operations, the changes in its financial position and the changes in its capital replacement fund for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Chartered Accountants

PACIFIC COACH LINES LIMITED
BALANCE SHEET
(Note 1)

ASSETS

	1984	March 31	1983
Current assets:			
Cash (Note 2)	\$ 8,551,488	\$	552,828
Funds held in Trust	3,466,457		-
Term deposit receipts	-	2,647,427	
Accounts receivable and deposits	315,697	329,852	
Contract adjustment due from the Province of British Columbia (Note 4)	137,435	414,888	
Materials and supplies, at net realizable value	73,256	798,737	
Prepaid expenses and deferred charges	22,767	583,641	
	12,567,100	5,307,373	

Capital replacement fund (Note 2):
Term deposit receipts
Accrued interest receivable

Fixed assets (Note 3):
Property and equipment
Less: Accumulated depreciation

APPROVED BY THE BOARD:

Director

Director

LIABILITIES

	1984	March 31	1983
Current liabilities:			
Accounts payable and accrued liabilities	\$ 2,627,534	\$	2,895,623
Severance pay liability (Note 1)	5,063,617		-
Pension liability (Note 6)	5,536,163	1,499,505	
Deferred contract revenue	-	266,822	
	13,227,314	4,661,950	
Mortgages payable	-	250,100	
	13,227,314	4,912,050	

SHAREHOLDERS' EQUITY

	1984	March 31	1983
Share capital:			
Authorized-			
10,000 common shares of \$1 par value			
Issued-			
2 common shares	2	2	2
Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979 (Notes 3 and 5)	283,253	2,104,185	
Contributed surplus	2,491,366	2,491,366	
Retained earnings (deficit)	(1,561,982)	5,627,481	
	1,212,639	10,223,034	

	1984	March 31	1983
	\$14,439,953	\$15,135,084	

PACIFIC COACH LINES LIMITED
STATEMENT OF OPERATIONS AND DEFICIT
(Note 1)

	Year ended March 31	
	1984	1983
Revenue:		
Operating	\$17,084,437	\$16,692,950
Operating contract (Note 4)	5,604,412	7,816,792
Interest on short term deposits	198,390	424,565
	<u>22,887,239</u>	<u>24,934,307</u>
Operating expenses:		
Operating and maintenance	20,675,585	22,550,762
General and administrative	1,375,718	1,553,188
Depreciation	810,861	799,155
Interest on long-term debt	25,075	31,202
	<u>22,887,239</u>	<u>24,934,307</u>
Income before undernoted items	-	-
Other income:		
Interest on the capital replacement fund (Note 2)	559,918	567,715
Gain (loss) on disposal of fixed assets	-	(3,350)
	<u>559,918</u>	<u>564,365</u>
Income before extraordinary items	559,918	564,365
Extraordinary income (expense) relating to privatization (Note 1):		
Pension plan and severance pay	(9,982,815)	-
Gain on sale of fixed assets	949,642	-
Other	(537,140)	-
	<u>(9,570,313)</u>	<u>-</u>
Net income (loss) for the year	(9,010,395)	564,365
Retained earnings, beginning of year	5,627,481	4,480,415
	<u>(3,382,914)</u>	<u>5,044,780</u>
Transfer from excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979, of amount realized through depreciation provisions and sale	<u>1,820,932</u>	<u>582,701</u>
Retained earnings (deficit), end of year	<u><u>\$(1,561,982)</u></u>	<u><u>\$ 5,627,481</u></u>

PACIFIC COACH LINES LIMITED
STATEMENT OF CHANGES IN FINANCIAL POSITION
(Note 1)

	Year ended March 31	
	<u>1984</u>	<u>1983</u>
Financial resources were provided by:		
Operations-		
Income before extraordinary items	\$ 559,918	\$ 564,365
Charges (credit) not affecting working capital:		
Depreciation	810,861	799,155
Loss (gain) on disposal of fixed assets	-	3,350
	<u>1,370,779</u>	<u>1,366,870</u>
Capital replacement fund (Note 2)	9,214,318	-
Proceeds on disposal of fixed assets	-	55,500
	<u>10,585,097</u>	<u>1,422,370</u>
Financial resources were used for:		
Capital replacement fund (Note 2)	4,488,091	1,422,370
Extraordinary items (as affecting working capital)	7,402,643	-
	<u>11,890,734</u>	<u>1,422,370</u>
Increase (decrease) in working capital	(1,305,637)	-
Working capital, beginning of year	<u>645,423</u>	<u>645,423</u>
Working capital (deficiency), end of year	<u>\$ (660,214)</u>	<u>\$ 645,423</u>

PACIFIC COACH LINES LIMITED
STATEMENT OF CHANGES IN CAPITAL REPLACEMENT FUND
(Note 1)

	Year ended March 31	
	1984	1983
Sources of funds (Note 2):		
Interest on the capital replacement fund	\$ 559,918	\$ 567,715
Portion of contract revenue equivalent to depreciation expense for the year	810,861	799,155
Proceeds on disposal of fixed assets	<u>3,117,312</u>	<u>55,500</u>
	<u>4,488,091</u>	<u>1,422,370</u>
Uses of funds (Note 2):		
Principal payments on mortgages	250,100	30,415
Acquisition of fixed assets	298,408	137,544
Transfer to general funds on discontinuation of operations (Note 2)	<u>9,214,318</u>	<u>-</u>
	<u>9,762,826</u>	<u>167,959</u>
Increase (decrease) in fund	(5,274,735)	1,254,411
Fund balance, beginning of year	<u>5,274,735</u>	<u>4,020,324</u>
Fund balance, end of year	<u>\$ -</u>	<u>\$5,274,735</u>

PACIFIC COACH LINES LIMITED

NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. Cessation of operations:

In the July 7, 1983 Provincial Budget the Honourable Pugh Curtis, Minister of Finance, announced that the government intended to give the private sector the opportunity to take over functions and activities not appropriate to government. Effective with the close of business March 31, 1984 all operations of the company were discontinued and the personnel terminated.

The assets relating to three of the four major route sectors were sold March 31, 1984 to three independent operators and assets relating to the fourth route sector were sold in early April, 1984.

All costs relating to the discontinuance of operations have been included as an extraordinary item in the statement of operations and deficit.

2. Capital replacement fund:

The capital replacement fund was created to provide funds for fixed asset expenditures and the retirement of related long term debt. Additions to the fund were represented by proceeds from the sale of fixed assets, capital contributions from the Province of British Columbia, a portion of the operating contract revenue from the Province of British Columbia equal to the depreciation expense for the year and interest earned on the capital replacement fund assets.

Following the discontinuance of operations the balance of funds remaining in the capital replacement fund were transferred to current funds on hand to be used in discharging the pension plan, severance pay and other obligations of the company.

3. Fixed assets:

	March 31	
	1984	1983
Cost or appraised value:		
Land	\$ 792,857	\$ 792,857
Revenue equipment	1,200,609	5,979,367
Buildings	428,750	419,551
Furniture and equipment	297,621	418,586
Service equipment	9,000	22,142
	2,728,837	7,632,503
Less: Accumulated depreciation	855,984	3,079,527
	<u>\$1,872,853</u>	<u>\$4,552,976</u>

Revenue and service equipment acquired from British Columbia Hydro & Power Authority at nominal consideration on April 1, 1979 together with similar equipment owned at that date were appraised by Levett Inter-City Coach Sales Ltd. and are reflected in the accompanying financial statements at their fair market value as at April 1, 1979.

Notes
Page 2

3. Fixed assets (continued):

The excess of appraised value of assets over depreciated cost or nominal value is included as a separate account under shareholder's equity (Note 5) and is being transferred to retained earnings on the basis of realization of appreciation through depreciation provisions and sales.

The costs of major replacements, additions and improvements are capitalized in the fixed asset accounts. The costs of maintenance, repairs, and minor renewals or replacements are charged against income. On retirement or disposal of fixed assets, the costs thereof and the related accumulated depreciation are eliminated from the accounts and any gains or losses are reflected in the statement of operations.

The fixed assets are depreciated on the straight-line method based on useful lives of 8 to 25 years.

Subsequent to the end of the fiscal year the remaining revenue and service equipment were sold at prices in excess of the recorded values while the estimated fair market values of the other remaining fixed assets exceeds the recorded values.

4. Operating contract - Province of British Columbia:

By agreement with the Minister of Human Resources the Province of British Columbia makes payments in an amount equal to net operating costs incurred during the year before interest on the capital replacement fund, gains and losses on fixed asset disposals and extraordinary items.

5. Excess of appraised value of assets over depreciated cost or nominal value, April 1, 1979:

	March 31	
	1984	1983
(a) Revenue and service equipment owned by the company at March 31, 1979	\$ 760,910	\$ 760,910
(b) Revenue and service equipment acquired from British Columbia Hydro & Power Authority on April 1, 1979	3,583,000	3,583,000
(c) Parts inventory acquired from British Columbia Hydro & Power Authority on April 1, 1979	<u>322,928</u>	<u>322,928</u>
	4,666,838	4,666,838
Less: Amount realized through depreciation provisions, use or sale and transferred to retained earnings	<u>4,383,585</u>	<u>2,562,653</u>
Balance, end of year	<u>\$ 283,253</u>	<u>\$2,104,185</u>

6. Pension plan:

Concurrent with the cessation of operations effective March 31, 1984 provision has been made to both fund the pension obligations of the company and to have the assets and obligations assumed by the Public Service Superannuation Fund.

The cost of fully funding the pension obligations has been included under extraordinary items.

7. Income taxes:

Since the Province of British Columbia is the sole shareholder the company is exempt from income taxes.

PACIFIC VOCATIONAL INSTITUTE

PACIFIC VOCATIONAL INSTITUTE

FINANCIAL STATEMENTS AND OTHER INFORMATION

MARCH 31, 1984

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SCHEDULE 2

SCHEDULE OF RESTRICTED FUNDS ACTIVITIES

SCHEDULE 3



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
the Pacific Vocational Institute, and

To the Minister of Education
Province of British Columbia:

I have examined the balance sheet of the Pacific Vocational Institute as at 31 March 1984 and the statements of revenue and expenditure, changes in fund balances and ancillary enterprise operations for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Institute as at 31 March 1984 and the results of its operations and the changes in its fund balances for the year then ended in accordance with generally accepted accounting principles, as modified by note 1(a) to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
8 June 1984

PACIFIC YOUNG MAN'S YOUTH
BALANCE SHEET
AS AT MARCH 31, 1984

EXHIBIT A

LIABILITIES AND FUND BALANCES

ASSETS

	1984	1983		1984	1983
OPERATING FUNDS			OPERATING FUNDS		
Cash	\$ 549,970	\$ 106,034	Accounts payable and accrued liabilities	\$ 1,450,292	\$ 1,734,579
Short term investments	324,222	2,290,572	Deferred revenue	144,194	96,619
Accounts receivable - Province of British Columbia	145,817	201,650	Advance from Restricted Funds	18,079	14,870
- Other	160,164	134,040	Advance from Debt Service Fund	6,629	-
Inventories	203,320	177,274	General Purpose Fund (Exhibit C)	(290,497)	487,732
Prepaid expenses	33,403	11,895	Specific Purpose Fund (Exhibit C)	86,199	651,451
Advance to Debt Service Fund	-	61,186		\$ 1,414,896	\$ 2,985,271
	\$ 1,414,896	\$ 2,985,271			
RESTRICTED FUNDS			RESTRICTED FUNDS		
Cash	9,575	13,668	Restricted Funds (Exhibit C)	190,139	120,924
Short term investments	157,134	87,654		\$ 190,139	\$ 120,924
Accounts receivable	5,353	4,332			
Advance to Operating Funds	18,079	14,870			
	\$ 190,139	\$ 120,924			
DEBT SERVICE FUND			DEBT SERVICE FUND		
Accounts receivable - Province of British Columbia	33,658	65,264	Loan interest payable	4,078	4,078
Advance to Operating Funds	6,629	-	Advance from Operating Funds	-	61,186
	\$ 40,287	\$ 65,264	Debt Service Fund (Exhibit C)	36,217	-
				\$ 40,287	\$ 65,264
CAPITAL FUND			CAPITAL FUND		
Short term investments	666,788	190,338	Accounts payable	509,231	2,189,090
Accounts receivable - Province of British Columbia	829,358	-	Bank indebtedness (Note 3)	3,241,612	3,235,541
- Other	25,291	10,275	Long term debt (Note 4)	11,887,068	7,747,131
Land, buildings and equipment (Note 2)	26,490,260	20,620,756	Investment in land, buildings and equipment	11,751,644	6,468,849
	\$ 28,011,997	\$ 20,821,369	Capital Fund (Exhibit C)	622,342	1,180,798
				\$ 28,011,997	\$ 20,821,369

The accompanying notes are an integral part of these financial statements.

Approved by the Board of Governors

[Signature]
Chairman of the Board

[Signature]
L. T. McNeely
Vice President
Finance and Administration (Nursar)

EXHIBIT B

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF REVENUE AND EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1964

	Operating Funds			Restricted Funds	Debt Service Fund	Capital Fund	Total of All Funds	1963
	General Purposes	Specific Purposes	Total					
REVENUE								
Province of British Columbia grants						\$ 3,830,360	\$ 27,754,441	\$ 25,090,330
Authorized capital funding						1,442,832	1,442,832	5,481,510
Tuition fees	1,151,405	5,811	1,156,836	-	-	-	1,156,836	894,832
Investment income	158,655	-	158,655	10,566	-	90,677	259,948	470,132
Interest on sinking fund	-	-	-	-	43,948	-	43,948	34,915
Gifts and donations	-	-	-	42,710	-	-	42,710	41,083
Parking fees	-	-	-	50,671	-	-	50,671	27,321
Rentals	763,153	-	763,153	-	-	17,616	780,769	854,870
	<u>23,070,908</u>	<u>549,121</u>	<u>23,620,109</u>	<u>91,087</u>	<u>2,610,624</u>	<u>5,401,675</u>	<u>31,540,795</u>	<u>32,094,000</u>
EXPENDITURE								
Administrative and general	19,949,093	33,081	19,982,174	-	-	-	19,982,174	16,159,587
Bus servicing	2,380,443	-	2,380,443	-	-	-	2,380,443	2,270,465
Traveling resources	911,220	-	911,220	-	2,502,487	-	2,502,487	1,296,106
Facilities services	2,849,660	560,371	3,410,031	-	-	-	3,410,031	292,863
Public services	439,354	-	439,354	-	-	-	439,354	3,075,151
Student services	606,577	-	606,577	-	-	-	606,577	618,133
Student awards	-	3,375	3,375	22,077	-	-	25,452	664,261
Aircraft maintenance	-	-	-	-	-	-	-	16,136
Equipment	-	-	-	-	-	-	-	511
Capital projects	-	-	-	-	-	606,192	606,192	1,724,466
Remuneration as stated (Exhibit D)	-	-	-	-	-	4,833,707	4,833,707	5,267,855
Skills growth development	-	-	-	-	-	137,325	137,325	304,929
Research expenses	-	-	-	-	-	-	-	-
Work study program	-	-	-	-	-	-	-	-
	<u>23,538,299</u>	<u>914,375</u>	<u>24,452,674</u>	<u>22,077</u>	<u>2,502,487</u>	<u>5,409,566</u>	<u>31,897,251</u>	<u>31,885,309</u>
	<u>23,613,653</u>	<u>914,375</u>	<u>24,528,028</u>	<u>22,077</u>	<u>2,502,487</u>	<u>5,409,566</u>	<u>31,897,251</u>	<u>31,885,309</u>
Excess (deficiency) of revenue over expenditure (Exhibit C)	<u>\$ (534,665)</u>	<u>\$ (505,252)</u>	<u>\$ (1,039,917)</u>	<u>\$ 69,215</u>	<u>\$ 36,217</u>	<u>\$ (1,607,829)</u>	<u>\$ (1,462,314)</u>	<u>\$ 1,019,244</u>

PACIFIC VECATIONAL INSTITUTE
STATEMENT OF CHANGES IN FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1984

EXHIBIT C

	Operating Funds		Restricted Funds	Ded't Service Fund	Capital Fund	Total of All Funds	1983
	General Purpose	Specific Purpose	Total				
Balance, beginning of year	\$ 487,752	\$ 651,451	\$ 1,139,203	\$ 120,924	\$ -	\$ 1,160,798	\$ 1,431,481
Transfer of funds from Capital Fund to Operating Funds	90,627	-	90,627	-	(90,627)	-	-
Staff termination costs	(334,211)	-	(334,211)	-	-	(334,211)	-
Excess (deficiency) of revenue over expenditure (Exhibit B)	(534,445)	(565,252)	(1,099,697)	69,215	56,217	(667,829)	1,819,244
Balance, end of year (Exhibit A)	\$ (290,087)	\$ 86,199	\$ (204,298)	190,139	\$ 56,217	\$ 644,400	\$ 2,440,925

PACIFIC VOCATIONAL INSTITUTE
STATEMENT OF AUXILIARY ENTERPRISE OPERATIONS
FOR THE YEAR ENDED MARCH 31, 1964

COMMIT B

	Bonds Payable		Student Housing		Retail Meat		Bakery		Total	
	1964	1963	1964	1963	1964	1963	1964	1963	1964	1963
REVENUE										
Saloon	\$ 310,250	\$ 330,260	-	-	\$ 562,039	\$ 667,415	\$ 114,757	\$ 119,409	\$ 987,046	\$ 1,125,082
Rentals income	-	-	331,042	27,471	-	-	-	-	331,042	27,471
Transmission grant	-	-	62,000	-	-	-	-	-	62,000	-
miscellaneous	-	3,456	-	-	-	-	-	-	-	3,456
	<u>310,250</u>	<u>341,726</u>	<u>413,042</u>	<u>27,471</u>	<u>562,039</u>	<u>667,415</u>	<u>114,757</u>	<u>119,409</u>	<u>1,400,088</u>	<u>1,156,019</u>
EXPENDITURE										
Cost of Sales	229,291	264,391	-	-	509,438	607,666	66,366	100,360	816,315	972,437
Salaries and benefits	34,364	53,260	326,983	26,276	-	3,687	27,120	39,049	386,497	104,272
Other operating costs	2,358	347	263,291	16,101	15,111	33,823	9,664	17,684	270,434	64,565
	<u>266,223</u>	<u>298,008</u>	<u>570,274</u>	<u>42,377</u>	<u>535,549</u>	<u>647,176</u>	<u>103,150</u>	<u>157,123</u>	<u>1,475,446</u>	<u>1,141,274</u>
Balance (deficiency) of revenue over expenditures (Exhibit B)	\$ 44,027	\$ 43,718	\$ (157,232)	\$ (14,906)	\$ 21,490	\$ 20,239	\$ 11,357	\$ (37,914)	\$ (75,358)	\$ 10,545

PACIFIC VOCATIONAL INSTITUTE
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984

1. SIGNIFICANT ACCOUNTING POLICIES

a) General

These financial statements have been prepared in accordance with generally accepted accounting principles except for the following:

- No accrual is provided for vacation pay.
- No provision is made in the financial statements for depreciation of buildings and equipment.
- No accrual is provided for interest on long term debt.
- Library books and periodicals are charged to expense in the year of acquisition.
- Leases of a capital nature are expensed in the Operating Funds as payments are made.

b) Fund Accounting

Transactions of the Institute are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenue and related expenditures are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the Institute, and other restrictions made by the Board of Governors. The major fund divisions are described below:

- General Purpose Operating Funds consist of those revenues and expenditures used in the general operations of the Institute.
- Specific Purpose Operating Funds consist of those revenues and expenditures used for projects stipulated by the donors and granters.
- Restricted Funds consist of those revenues and expenditures which are restricted in nature. They include the Student Scholarship Fund, Parking Trust Fund, Aircraft Maintenance Fund, Emergency Loan Fund, Student Activity Building Trust Fund, and Good Samaritan Fund.
- Debt Service Fund consists of those grants and expenditures used in the servicing of authorized borrowings.
- Capital Fund consists of grants received for the purpose of acquiring capital assets. This fund may also be used for major renovations and alterations and capital project administration costs.

c) Land, Buildings and Equipment

Expenditures for the construction of buildings and purchase of equipment are recorded in the statement of revenue and expenditure of the Capital Fund and are included as capital assets, at cost, on the balance sheet.

d) Inventory

Bookstore, bakery, retail meat and food training inventories, held for resale, are stated at the lower of cost and net realizable value.

e) Auxiliary Enterprises

Auxiliary enterprises include the bookstore, student housing services, retail meat and bakery operations and are expected to operate on a break-even basis. These departments are assessed only direct costs associated with their operations.

Pacific Vocational Institute
Notes to Financial Statements
For the Year Ended March 31, 1984
Page 2

2. LAND, BUILDINGS AND EQUIPMENT

	Capital Projects	Renovations & Public Works	Equipment	Total
Balance, beginning of year	\$16,499,262	\$1,276,747	\$ 4,851,747	\$20,620,756
Additions during the year	6,833,787	137,525	888,192	5,859,504
Balance, end of year	\$19,324,049	\$1,416,272	\$ 5,749,939	\$26,490,260
				\$20,620,756

Buildings and equipment include only the improvements, buildings and equipment acquired by the Institute subsequent to April 1, 1978. All equipment acquired prior to April 1, 1978 was transferred, at no cost, from the Province of British Columbia and recorded at a nominal value of \$1. All other land and buildings are the property of the following:

- Burnaby location - Province of British Columbia and are provided free of charge.
- Maple Ridge location - British Columbia Buildings Corporation and are provided free of charge.
- Sea Island location - Sub-leased from British Columbia Buildings Corporation at \$21,744 per annum.

On April 4, 1983, the Institute acquired the Redford House Student Hotel from the Province of British Columbia at no cost. This property, consisting of land and premises, is recorded at a nominal value of \$1.

3. BANK INDEBTEDNESS

Bank indebtedness consists of demand loans obtained under the provisions of the Educational Institution Capital Finance Act and the College and Institute Act. Interest is payable at the prime lending rate. The purpose of the loans is to provide interim and short term financing for construction, major renovations and special equipment purchases.

Pacific Vocational Institute
Notes to Financial Statements
For the Year Ended March 31, 1984
Page 3

4. **LONG TERM DEBT**
The long term debt at March 31, 1984, consists of debentures issued to the British Columbia Educational Institutions Capital Financing Authority. Terms are as follows:

Certificate Number	Maturity	Rate	Principal	Sinking Fund Balance	Balance March 31, 1984	Annual Payment
AB	June 20, 1993	11.75%	\$ 371,000	\$ -	\$ 371,000	\$ 69,202
087	November 9, 1992	10.68%	1,200,000	151,510	1,048,490	157,509
0811	June 10, 2000	12.01%	1,000,000	93,732	906,268	144,490
0214	October 10, 2000	12.50%	2,000,000	175,863	1,824,137	298,829
0226	March 10, 2002	16.10%	1,926,000	99,695	1,826,305	352,173
0228	May 10, 2002	15.25%	1,948,000	47,132	1,900,868	339,637
0240	July 4, 2003	11.37%	4,000,000	-	4,000,000	542,208
			\$12,445,000	\$ 557,932	\$ 11,887,068	\$ 1,900,044

Interest and sinking fund instalments are paid to the British Columbia Educational Institutions Capital Financing Authority from grants received from the Province of British Columbia. The sinking fund balance includes the cumulative sinking fund instalments and interest earned thereon. The debentures can be recalled by the British Columbia Educational Institutions Capital Financing Authority by giving not less than five (5) months' notice in writing.

5. **COMMITMENTS - CAPITAL FUND**
Commitments under capital contracts at March 31, 1984 amounted to \$509,359 (1983 - \$941,801), to be financed from the Capital Fund.

6. **LEASE COMMITMENTS**
Commitments under long-term leases at March 31, 1984 amounted to \$244,050 (1983 - nil) plus interest at the prime rate on the monthly unpaid balance. The principal portion of future lease payments are:

1985	\$ 93,977
1986	77,484
1987	82,589
	<u>\$244,050</u>

Lease payments are expensed in the Operating Funds in accordance with the Institute's accounting policies as described in Note 1.

7. **CONTINGENT LIABILITY**
A contingent liability exists for unpaid sick pay accumulated under the previous contractual obligations. At March 31, 1984, the estimated liability amounted to \$759,648 (1983 - \$846,327). The liability represents 50% of accumulated time at current salary rates and may be taken on retirement in the form of cash or leave.

PACIFIC VOCATIONAL INSTITUTE SCHEDULE OF PROVINCE OF BRITISH COLUMBIA GRANTS FOR THE YEAR ENDED MARCH 31, 1964						SCHEDULE 1	
	Operating Funds		Total	Debit Service Fund	Capital Fund	Total of All Funds	1963
	General Purposes	Specific Purposes					
Operating grants	\$ 21,005,955	\$ -	\$ 21,005,955	\$ -	\$ 511,400	\$ 21,517,355	\$ 22,699,915
Capital Financing Authority:							
Sinking fund	-	-	-	187,115	-	187,115	144,548
Long term debt interest	-	-	-	1,354,715	-	1,354,715	956,984
Borrowings	-	-	-	5,464	-	5,464	3,078
Bonded loan interest	-	-	-	346,005	-	346,005	272,276
Debt retirement	-	-	-	681,377	-	681,377	165,144
Vocational building equipment	-	-	-	-	-	-	300,000
Entry level training	-	-	-	-	-	-	347,000
Women's income	-	10,000	10,000	-	-	10,000	15,000
Skills growth fund	-	275,559	275,559	-	3,318,900	3,594,459	-
Adult basic education - special assistance program	-	2,500	2,500	-	-	2,500	1,500
Work study	-	52,851	52,851	-	-	52,851	65,094
B.C. Special Assistance	-	2,400	2,400	-	-	2,400	-
Knowledge Network's	-	-	-	-	-	-	120,000
	\$ 21,005,955	\$ 345,310	\$ 21,349,265	\$ 2,574,676	\$ 3,830,500	\$ 27,754,441	\$ 29,080,539

SCHEDULE 2

PACIFIC VOCATIONAL INSTITUTE
SCHEDULE OF OPERATING FUNDS - GENERAL PURPOSES EXPENDITURE
FOR THE YEAR ENDED MARCH 31, 1984

	Vocational \$ 13,728,166	Admin. & General \$ 1,804,086	Training Resources \$ 835,889	Media Services \$ 351,161	Student Services \$ 890,782	Facilities Services \$ 432,096	Total \$ 17,862,200	1983 \$ 16,791,870
Salaries, wages & employee benefits								
Taxes	31,526	50,577	3,841	775	4,764	4,845	96,348	105,561
Expendable supplies	1,514,826	72,634	23,334	49,409	10,806	52,898	1,723,807	2,137,427
Laundry and clothing	85,791	-	-	-	-	-	85,791	21,132
Books and periodicals	21,905	2,110	76	23,612	227	21	47,951	90,943
Data processing costs	-	34,046	-	-	42,373	-	76,439	56,211
Rentals - buildings and equipment	266,337	4,416	2,996	5,513	-	25,449	304,731	241,930
Equipment maintenance and repairs	189,586	20,503	144	7,411	4,817	44,149	266,610	199,142
Buildings and grounds maintenance	-	-	-	-	-	702,368	702,368	645,817
Professional fees	-	191,396	11,403	-	-	44,890	247,689	161,616
Contract services	37,606	27,132	12,768	519	-	686,297	764,362	794,819
Vehicle operations and insurance	14,027	15,617	-	-	5,315	4,495	39,464	52,321
Professional development and association fees	9,143	31,394	28	231	2,050	497	43,543	34,752
Advertising, publicity, recruiting	1,781	125,793	-	-	193	-	127,759	95,011
Insurance	-	-	-	-	-	2,221	2,221	90,923
Utilities	476	154,622	-	-	-	829,048	984,144	1,073,260
Student activities	-	-	-	-	47,250	-	47,250	31,116
Miscellaneous	47,905	46,055	719	683	-	294	95,656	61,481
	<u>\$ 15,949,093</u>	<u>\$ 2,560,443</u>	<u>\$ 911,220</u>	<u>\$ 439,354</u>	<u>\$ 808,377</u>	<u>\$ 2,849,608</u>	<u>\$ 23,538,295</u>	<u>\$ 22,665,393</u>

SCHEDULE 3

PACIFIC VOCATIONAL INSTITUTE
SCHEDULE OF RESTRICTED FUND ACTIVITIES
FOR THE YEAR ENDED MARCH 31, 1964

	Student Activity Building	Parkling Trust Fund	Student Scholarship Fund	Aircraft Maintenance Fund	Emergency Loan Fund	Good Samaritan Fund	Total of All Funds	1963
REVENUE								
Investment income	\$ 5,523	\$ 5,491	\$ 810	\$ 143	\$ 139	\$ -	\$ 10,506	\$ 6,969
Parkling fees	-	38,671	-	-	-	-	38,671	27,321
Sales	-	-	-	-	-	-	-	16
Gifts and donations	25,000	-	17,646	-	-	94	42,740	41,983
	28,523	44,562	18,456	143	139	94	91,817	76,297
EXPENDITURE								
Student awards	-	-	22,037	-	-	-	22,037	13,964
Aircraft maintenance	-	-	-	-	-	-	-	311
Unallocatable items	-	-	-	-	301	-	301	31
Miscellaneous expenses	-	-	-	20	15	279	314	10,835
	-	-	22,037	20	316	279	22,652	25,191
Excess (deficiency) of revenue over expenditures	28,523	44,562	(3,601)	123	(177)	(215)	69,215	53,096
Fund balance - beginning of year	25,154	76,846	19,177	2,046	5,439	263	129,925	67,648
Fund balance - end of year	\$ 54,677	\$ 121,408	\$ 4,576	\$ 2,169	\$ 5,261	\$ 48	\$ 190,139	\$ 120,744

PROVINCIAL CAPITAL COMMISSION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Provincial Capital Commission, and

To the Minister of Finance
Province of British Columbia:

I have examined the balance sheet of the Provincial Capital Commission as at 31 March 1984 and the statement of revenue, expenditure and surplus for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Commission as at 31 March 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 2(c) to the financial statements, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
17 July 1984

PROVINCIAL CAPITAL COMMISSION

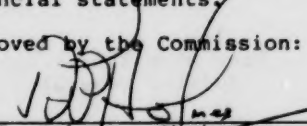
BALANCE SHEET

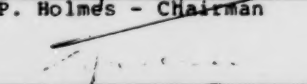
AS AT 31 MARCH 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash	\$ 147,729	\$ 63,447
Term deposits	1,505,467	1,766,771
Accounts receivable	44,285	140,602
Due from the Province of British Columbia	19,544	-
Inventory	8,336	8,348
Prepaid expenses	13,707	11,805
Deferred charges	1,778	4,608
Property (note 3)	<u>1</u>	<u>1</u>
	<u>\$1,740,847</u>	<u>\$1,995,582</u>
LIABILITIES		
Accounts payable	\$ 167,487	\$ 188,618
Deferred rental income	<u>10,289</u>	<u>8,653</u>
	<u>177,776</u>	<u>197,271</u>
SURPLUS		
Appropriated (note 5)	195,947	451,076
Unappropriated	1,367,123	1,347,234
Contributed	<u>1</u>	<u>1</u>
	<u>1,563,071</u>	<u>1,798,311</u>
	<u>\$1,740,847</u>	<u>\$1,995,582</u>

The accompanying notes are an integral part of these financial statements.

Approved by the Commission:


P.D.P. Holmes - Chairman


L.J. Wallace - Deputy Chairman

PROVINCIAL CAPITAL COMMISSION
STATEMENT OF REVENUE, EXPENDITURE AND SURPLUS
FOR THE YEAR ENDED 31 MARCH 1984

	Capital	Operations		1984	1983
		General	Crystal Garden		
REVENUE					
Province of British Columbia					
Operating grant (note 4)	\$ -	\$ 362,021	\$ -	\$ 362,021	\$ 304,878
Capital grant	-	-	-	-	440,000
Admissions	-	-	325,655	325,655	292,788
Ballroom, lounge rental and bar sales	-	-	115,097	115,097	134,889
Interest and other income	-	171,316	55,827	227,143	286,702
Tenant rentals	-	478,482	163,767	642,249	609,391
	-	1,011,819	660,346	1,672,165	2,068,648
EXPENDITURE					
Operating (Schedule 1)	-	708,538	686,814	1,395,352	1,314,998
Capital (Schedule 2)	512,053	-	-	512,053	788,022
	512,053	708,538	686,814	1,907,405	2,103,020
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(512,053)	303,281	(26,468)	(235,240)	(34,372)
TRANSFER TO (FROM) (Schedule 2)	256,924	(256,924)	-	-	-
INCREASE (DECREASE) IN SURPLUS	(255,129)	46,357	(26,468)	(235,240)	(34,372)
SURPLUS (DEFICIT) - BEGINNING OF YEAR	451,076	1,834,254	(487,020)	1,798,310	1,832,682
- END OF YEAR	\$ 195,947	\$1,880,611	\$ (513,488)	\$1,563,070	\$1,798,310
SURPLUS - APPROPRIATED (Schedule 2)					
- UNAPPROPRIATED					
				\$ 195,947	\$ 451,076
				1,367,123	1,347,234
				\$1,563,070	\$1,798,310

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1984

1. THE COMMISSION

The Provincial Capital Commission operates under authority of the Capital Commission Act, RSBC 1979, Chapter 42.

The Commission is responsible for the following:

- . advising on the planning and funding of improvement and beautification projects in the Capital Improvement District,
- . controlling and managing specific approved projects not under the direct control of member municipalities,
- . co-ordinating construction and development work of all construction proposals on land controlled or owned by the Province in the Capital Improvement District,
- . serving Greater Victoria through co-operation with local municipalities and by assistance funding to approved improvement and beautification projects, and
- . operating the Crystal Gardens and St. Ann's Academy.

2. SIGNIFICANT ACCOUNTING POLICIES

(a) Inventory

Inventory is valued at the lower of cost and net realizable value.

(b) Deferred charges

Expenditures associated with the negotiation of the Crystal Garden leases are amortized over five years.

PROVINCIAL CAPITAL COMMISSION
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 1984

(c) Fixed assets

Land and buildings owned by the Commission are recorded at the nominal value of one dollar.

Furnishings and equipment are charged to operating expenses in the year of acquisition.

Additions, renovations and beautification projects of a capital nature to land and buildings owned by the Commission are charged to capital expenditures as incurred.

3. PROPERTY

Property recorded at a nominal value of one dollar represents forty-five properties transferred to the Commission from the Province of British Columbia as free Crown grants.

The aggregate assessed value of these properties, including improvements made by the Commission, was \$31,492,164 at 31 December 1983 (\$29,927,208 at 31 December 1982).

4. PROVINCE OF BRITISH COLUMBIA OPERATING GRANT

The operating grant represents certain administration expenses of the Commission paid directly by the Ministry of Finance.

5. APPROPRIATED SURPLUS

Appropriated surplus is comprised of balances of amounts approved by Order in Council for capital projects which are not yet completed.

Schedule 1

PROVINCIAL CAPITAL COMMISSION

SCHEDULE OF OPERATING EXPENSES

FOR THE YEAR ENDED 31 MARCH 1984

	General Operations		Crystal Garden		Total	
	1984	1983	1984	1983	1984	1983
Accounting and professional services	\$ 87,674	\$ 11,949	\$ 3,082	\$ 3,490	\$ 90,756	\$ 15,439
Administrative salaries and benefits	307,401	302,392	157,838	156,971	465,239	459,363
Advertising and promotion	-	-	83,752	85,003	83,752	85,003
Amortization of deferred charges	-	-	2,830	18,455	2,830	18,455
Aviation	-	-	60,369	71,207	60,369	71,207
Ballroom, lounge and bar	-	-	70,316	144,903	70,316	144,903
Commissions	29,178	29,634	-	-	29,178	29,634
Equipment rentals	6,034	-	-	12,000	6,034	12,000
Furnishings and equipment	-	-	-	12,319	-	12,319
Horticultural	-	-	62,848	84,095	62,848	84,095
Insurance	14,239	5,397	7,173	8,145	21,412	13,542
Janitorial	1,350	1,927	40,939	37,373	42,289	39,300
Miscellaneous	5,468	477	1,448	5,769	6,916	6,246
Office	8,533	10,738	10,210	23,763	18,743	34,501
Property taxes	45,585	48,321	34,215	38,664	79,800	86,985
Rent	57,935	15,848	-	-	57,935	15,848
Repairs and maintenance	102,527	37,362	27,275	22,095	129,802	59,457
Royal visit	3,445	6,606	-	-	3,445	6,606
Security	-	-	22,687	22,247	22,687	22,247
Tours	-	-	20,928	-	20,928	-
Travel	164	4,541	2,177	3,613	2,341	8,154
Utilities	34,809	12,468	78,727	74,824	113,536	87,292
Wharfinger services	4,196	2,402	-	-	4,196	2,402
	\$708,538	\$490,062	\$686,814	\$824,936	\$1,395,352	\$1,314,998

Schedule 2

PROVINCIAL CAPITAL COMMISSION
SCHEDULE OF APPROPRIATED SURPLUS
FOR THE YEAR ENDED 31 MARCH 1984

	Balance at Beginning of Year	Authorized During the Year	Capital Expenditures During the Year	Balance End of Year
Colquitz Creek	\$235,455	\$ -	\$193,210	\$42,245
Reay Creek	2,845	-	-	2,845
Fleming Beach	-	70,000	-	70,000
Landscaping	-	26,000	20,191	5,809
St. Ann's Academy	-	50,000	38,452	11,548
Wharf Street Rock Wall	-	63,500	-	63,500
Forecourt to CPR Terminal	212,776	47,424	260,200	-
	<u>\$451,076</u>	<u>\$256,924</u>	<u>\$512,053</u>	<u>\$195,947</u>

PROVINCIAL RENTAL HOUSING CORPORATION



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

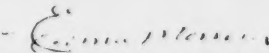
AUDITOR'S REPORT

To the Shareholder of the Provincial Rental Housing Corporation, and

To the Minister of Lands, Parks and Housing
Province of British Columbia:

I have examined the statement of financial position of the Provincial Rental Housing Corporation as at 31 December 1983 and the statements of accumulated return of investment and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Corporation as at 31 December 1983 and the accumulated return of its investment and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles, as modified by note 2 (b) to the financial statements, applied on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
13 July 1984

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1983

ASSETS

	<u>1983</u>	<u>1982</u>
CURRENT ASSETS		
Amortization revenue receivable	\$ -	\$ 8,546,159
Prepaid expenses	<u>19,957</u>	<u>24,809</u>
	<u>19,957</u>	<u>8,570,968</u>
INVESTMENT IN RENTAL HOUSING (note 3)	<u>76,363,732</u>	<u>77,382,903</u>
	<u>\$76,383,689</u>	<u>\$85,953,871</u>

LIABILITIES

CURRENT LIABILITIES

Interest payable and accrued	\$ 4,725,960	\$10,303,166
Current portion of long-term debt	<u>81,842</u>	<u>118,572</u>
	<u>4,807,802</u>	<u>10,421,738</u>
LONG-TERM DEBT (note 4)	<u>70,873,365</u>	<u>74,829,611</u>
	<u>75,681,167</u>	<u>85,251,349</u>

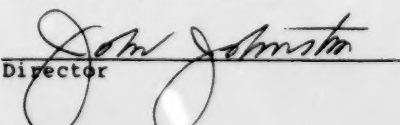
SHAREHOLDER'S EQUITY

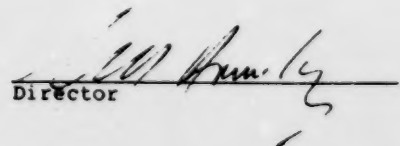
SHARE CAPITAL

Authorized 10,000 common shares of no par value		
Issued and fully paid - 3 shares	3	3
CONTRIBUTED SURPLUS	669,076	669,076
RETAINED EARNINGS	<u>33,443</u>	<u>33,443</u>
	<u>702,522</u>	<u>702,522</u>
	<u>\$76,383,689</u>	<u>\$85,953,871</u>

The accompanying notes are an integral part of these financial statements.

Approved by the Board:


Director


Director

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF ACCUMULATED RETURN OF INVESTMENT
FOR THE YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
REVENUE		
Amortization	\$ 8,546,159	\$ 8,546,159
Interest	<u>-</u>	<u>26,226</u>
	<u>8,546,159</u>	<u>8,572,385</u>
EXPENSES		
Interest on long-term debt	7,487,434	7,482,512
Insurance	39,554	45,618
Administration (note 5)	<u>-</u>	<u>19,409</u>
	<u>7,526,988</u>	<u>7,547,539</u>
EXCESS OF REVENUE OVER EXPENSES	1,019,171	1,024,846
ACCUMULATED RETURN OF INVESTMENT		
- at beginning of year	<u>11,567,179</u>	<u>10,542,333</u>
- at end of year (note 3)	<u>\$12,586,350</u>	<u>\$11,567,179</u>

PROVINCIAL RENTAL HOUSING CORPORATION
STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
FUNDS WERE PROVIDED BY:		
Excess of revenue over expenses	\$1,019,171	\$1,024,846
Advances from the Province of British Columbia	<u>4,884,806</u>	<u>47,861</u>
	<u>5,903,977</u>	<u>1,072,707</u>
FUNDS WERE APPLIED TO:		
Cost adjustments to rental properties	-	4,625
Reduction in long-term debt		
- Canada Mortgage & Housing Corp.	81,843	118,572
- Province of British Columbia	<u>8,759,209</u>	<u>-</u>
	<u>8,841,052</u>	<u>123,197</u>
(DECREASE) INCREASE IN WORKING CAPITAL	(2,937,075)	949,510
WORKING CAPITAL DEFICIENCY AT BEGINNING OF YEAR	<u>1,850,770</u>	<u>2,800,280</u>
WORKING CAPITAL DEFICIENCY AT END OF YEAR	<u>\$4,787,845</u>	<u>\$1,850,770</u>

PROVINCIAL RENTAL HOUSING CORPORATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 1983

1. THE CORPORATION

The Provincial Rental Housing Corporation is incorporated under the Company Act of the Province of British Columbia and is a Housing Corporation and an agent of the Crown. It is wholly owned by the Province of British Columbia.

2. SIGNIFICANT ACCOUNTING POLICIESa) Amortization Revenue

Amortization revenue represents amounts charged by the Corporation to the British Columbia Housing Management Commission, which manages the rental housing units of the Corporation.

The amount charged to the Commission is determined by agreement between the Federal/Provincial Authorities which subsidize the operating deficits of these housing units.

b) Investment in Rental Housing

Investment in rental housing is stated at cost less accumulated return of investment. The accumulated return of investment, representing the excess of amortization and other revenue over interest and other expenses, is treated as a reduction, in lieu of depreciation, in the carrying value of investment in rental housing. The reduction is expected to write off the capital costs of the project over a period of fifty years.

3. INVESTMENT IN RENTAL HOUSING

The investment of the Corporation in subsidized rental housing at December 31, 1983 was comprised of 98 projects and consisted of the following:

	<u>1983</u>	<u>1982</u>
Properties eligible for Federal loans	\$64,033,927	\$64,033,927
Provincial share of joint Federal/ Provincial properties	<u>24,916,155</u>	<u>24,916,155</u>
	88,950,082	88,950,082
Less - accumulated return of investments	<u>12,586,350</u>	<u>11,567,179</u>
	<u>\$76,363,732</u>	<u>\$77,382,903</u>

PROVINCIAL RENTAL HOUSING CORPORATION
 NOTES TO THE FINANCIAL STATEMENTS
 FOR THE YEAR ENDED DECEMBER 31, 1983

4. <u>LONG TERM DEBT</u>	<u>1983</u>	<u>1982</u>
Province of British Columbia 9.75% Debenture	\$24,361,996	\$28,236,399
Canada Mortgage and Housing Corporation Debenture mortgage loans	<u>46,593,211</u>	<u>46,711,784</u>
	70,955,207	74,948,183
Less - current portion	<u>81,842</u>	<u>118,572</u>
	<u>\$70,873,365</u>	<u>\$74,829,611</u>

- a) The provincial debenture is repayable on demand and is secured by a first floating charge on all the property, assets and undertakings of the Corporation.
- b) The debenture mortgage loans are repayable to the Canada Mortgage and Housing Corporation over terms up to fifty years. These loans bear interest at rates from 8% to 10.75% and are secured by unregistered first mortgages on properties with a carrying value of \$56,792,983.

The aggregate repayments of principal required to meet debt obligations in each of the next five years are as follows:

1984	\$ 81,842
1985	\$ 89,966
1986	\$ 98,900
1987	\$108,728
1988	\$119,539

5. ADMINISTRATION COSTS

The Ministry of Lands, Parks and Housing provides administration services to the Corporation at no cost.

**SCIENCE COUNCIL OF BRITISH OF COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT**

**Coopers
& Lybrand**

chartered accountants

a member firm of
Coopers & Lybrand (international)

AUDITORS' REPORT

TO THE MINISTER OF UNIVERSITIES,

SCIENCE AND COMMUNICATIONS

We have examined the balance sheet of The Science Council of British Columbia and Secretariat on Science, Research and Development as at March 31, 1984 and the statements of research appropriations, expenditures and unexpended appropriations and operations appropriations, expenditures and unexpended appropriations for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council and Secretariat as at March 31, 1984 and the results of their operations for the year then ended in accordance with generally accepted accounting principles, as modified by note 1 to the financial statements, applied on a basis consistent with that of the preceding year.

Coopers & Lybrand

Vancouver, B.C.
May 11, 1984

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
BALANCE SHEET AS AT MARCH 31, 1984

A S S E T S

	1984 \$	1983 \$
CASH AND SHORT-TERM DEPOSITS	3,913,513	5,059,083
ACCOUNTS RECEIVABLE	40,553	50,259
PREPAID EXPENSES	<u>4,339</u>	<u>4,640</u>
	<u>3,958,405</u>	<u>5,113,982</u>

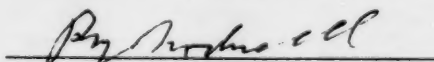
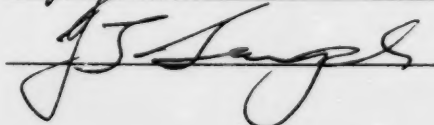
L I A B I L I T I E S

ACCOUNTS PAYABLE AND ACCRUED LIABILITIES	<u>53,801</u>	<u>42,670</u>
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U N E X P E N D E D A P P R O P R I A T I O N S

RESEARCH (note 2)	3,809,585	4,938,786
OPERATIONS	<u>95,019</u>	<u>132,526</u>
	<u>3,904,604</u>	<u>5,071,312</u>
COMMITMENTS (note 2)	<u>3,958,405</u>	<u>5,113,982</u>

APPROVED BY THE COUNCIL AND SECRETARIAT

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
STATEMENT OF RESEARCH APPROPRIATIONS, EXPENDITURES
AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984 \$	1983 \$
RESEARCH APPROPRIATIONS		
Grants from the Province of British Columbia	3,660,725	3,834,750
Interest	<u>437,823</u>	<u>734,235</u>
	<u>4,098,548</u>	<u>4,568,985</u>
RESEARCH EXPENDITURES		
Direct expenses and other	1,608	5,495
Graduate Research Engineering And Technology (GREAT) awards (see Schedule)	511,458	928,041
Grants (see Schedule)	4,294,747	3,842,097
Honoraria	7,800	11,600
Industrial Post-Doctoral Fellowships (IPDF) (see Schedule)	53,125	25,250
Public events (note 3)	31,636	57,625
Science and Engineering awards	14,858	14,968
Special requests (see Schedule)	237,401	73,120
Special projects (see Schedule)	<u>75,116</u>	<u>7,567</u>
	<u>5,227,749</u>	<u>4,965,763</u>
EXCESS OF EXPENDITURES OVER APPROPRIATIONS FOR THE YEAR		
	(1,129,201)	(396,778)
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR		
	<u>4,938,786</u>	<u>5,335,564</u>
UNEXPENDED APPROPRIATIONS - END OF YEAR (encumbered by outstanding commitments) (note 2)		
	<u>3,809,585</u>	<u>4,938,786</u>

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
STATEMENT OF OPERATIONS APPROPRIATIONS, EXPENDITURES
AND UNEXPENDED APPROPRIATIONS
FOR THE YEAR ENDED MARCH 31, 1984

	1984 \$	1983 \$
OPERATIONS APPROPRIATIONS		
Grants from the Province of British Columbia	355,847	374,576
Interest	<u>10,773</u>	<u>12,234</u>
	<u>366,620</u>	<u>386,810</u>
EXPENDITURES		
Computer services	3,009	4,421
Consulting fees	1,629	20,452
Furniture and equipment	4,582	19,068
Information services	15,644	21,446
Meetings	1,810	2,838
Personnel recruitment		1,459
Photocopying and printing	24,442	29,239
Postage and courier	7,841	9,849
Professional fees	8,585	6,740
Publications	1,285	1,663
Rent	53,572	54,839
Salaries and employee benefits	316,348	261,380
Stationery and supplies	3,769	3,999
Telephone	12,307	12,935
Travel	<u>15,702</u>	<u>11,508</u>
	470,525	461,836
Other		
Cedar oil marketing study		2,062
British Columbia Computer Industry Software Study	<u>50,000</u>	
	<u>520,525</u>	<u>463,898</u>
RECOVERY OF EXPENDITURES		
British Columbia Health Care Research Foundation	59,046	47,258
British Columbia Computer Industry Software Study	50,000	
Other	<u>7,352</u>	<u>15,549</u>
	<u>116,398</u>	<u>62,807</u>
EXCESS OF EXPENDITURES OVER APPROPRIATIONS FOR THE YEAR		
	(37,507)	(14,281)
UNEXPENDED APPROPRIATIONS - BEGINNING OF YEAR		
	<u>132,526</u>	<u>146,807</u>
UNEXPENDED APPROPRIATIONS - END OF YEAR		
	<u>95,019</u>	<u>132,526</u>

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984

1. ACCOUNTING POLICIES

Fixed Assets

Fixed assets are not capitalized and depreciated as assets of the Council and Secretariat, but are written off in the period in which they are purchased.

Research Grants

Outstanding research grant commitments are conditional on receipt of satisfactory progress reports and are not recorded until actually disbursed.

2. RESEARCH GRANT COMMITMENTS (see Schedule)

During the year, the Council approved funding for research projects, awards, special requests and special projects totalling \$4,034,454. At March 31, 1984, known outstanding commitments totalled \$3,583,372 which, together with additional estimated renewed commitments for the year ending March 31, 1985 of \$2,209,223, amount to \$5,792,595 in known and estimated outstanding commitments.

During the year the Council continued with an agreement whereby it shares certain costs associated with The B.C. Innovation Office with The Discovery Foundation.

3. PUBLIC EVENTS

During the year, the Council was involved in public events for the promotion of awareness of science and research in British Columbia. The major events during the year ended March 31, 1984 were an exhibit at the Arts, Sciences and Technology Centre and the video production, "Many Faces in Science".

THE SCIENCE COUNCIL OF BRITISH COLUMBIA
AND SECRETARIAT ON SCIENCE, RESEARCH AND DEVELOPMENT
SCHEDULE OF COMMITMENTS AND DISBURSEMENTS OF SCIENCE COUNCIL RESEARCH GRANTS
FOR THE YEAR ENDED MARCH 31, 1984

	Known outstanding commitments beginning of year \$	Additional commitments during year \$	Disbursed during year \$	Known outstanding commitments end of year \$	Estimated renewed commitments in 1984 - 1985 \$	Known and estimated outstanding commitments at March 31, 1984 \$
RESEARCH GRANTS						
Unsolicited Research Projects	5,000		5,000			4,450
Research Competition #1	19,170	(6,071)	8,649	4,450		28,453
Research Competition #2	60,113	(2,397)	29,263	28,453		75,042
Research Competition #3	240,293	(644)	164,607	75,042		113,811
Research Competition #4	497,273	(9,105)	374,357	113,811		105,827
Research Competition #5	725,398	(78,015)	541,556	105,827		167,616
Research Competition #6	668,061	(13,355)	487,090	167,616		816,401
Research Competition #7	2,214,306	(44,911)	1,352,994	816,401	885,148	1,683,789
Research Competition #8		1,606,004	807,363	798,641	936,575	2,222,139
Research Competition #9		1,809,432	523,868	1,285,564		
	4,429,614	3,260,938	4,294,747	3,395,805	1,821,723	5,217,528
AWARDS						
GILBERT'S	3,833	507,625	511,458	87,500	287,500	287,500
ISOP's	31,250	109,375	53,125		100,000	187,500
	35,083	617,000	564,583	87,500	387,500	475,000
SPECIAL REQUESTS						
Arts, Science and Technology Centre	50,000		50,000	73,438		73,438
Innovation Co-ordinator	124,380		50,942			
UMC Robotics Grant	2,500		2,500	1,300		1,300
M.R. MacMillan Planetarium		13,000	11,700			
Methane Energy Development Office		120,759	120,759	20,000		20,000
Science Showcase		20,000				
Travel Grant		1,500	1,500			
	176,880	155,259	237,401	94,738		94,738
SPECIAL PROJECTS						
Aqua Culture Study	74,188	(1,743)	70,445	5,329		5,329
Schools' Book Prize	5,000	5,000	4,671			
	79,188	1,257	75,116	5,329		5,329
	4,720,765	4,034,454	5,171,847	3,583,372	2,209,223	5,792,595

Coppers
& Lybren

SIMON FRASER UNIVERSITY



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
Simon Fraser University, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of Simon Fraser University as at 31 March 1984 and the statements of revenue and expenditure and changes in fund balances, expenditures by fund, changes in appropriated fund balances, ancillary enterprise operations and changes in net investment in land, buildings and equipment for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the University as at 31 March 1984 and the results of its operations and the changes in its fund balances for the year then ended in accordance with accounting principles generally accepted for universities, applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 July 1984

Exhibit B

SIMON FRASER UNIVERSITY
Statement of Revenue and Expenditure and Changes in Fund Balances
For the Year Ended March 31, 1984
 (Thousands of dollars)

	General Purpose Operating		Specific Purpose Operating				Endowment and Student Loan		Capital	
	1984	1983	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	Total	1984	1983	1984	1983
REVENUE AND OTHER ADDITIONS										
Government grants										
- British Columbia	\$66,635	\$66,465	\$ 944	\$ 59	\$ 1,570	\$ 2,623	\$2,769		\$5,803	\$5,067
- Canada			6,010	20		6,030	5,351			
- Other	29	7,959	30	43		73	49			
Student fees—credit courses	9,104	242			512	512	350			
-non-credit courses	361	361			37	37	42			
-other	417	361								
Gifts, grants and bequests	26	239	314	204	179	697	924	\$ 508	50	316
Investment income	1,771	2,412		312	38	350	370		466	567
Miscellaneous income	367	310			10	10	100		250	16
Accessory enterprises, net.										
(Exhibit E)	133	(88)								
Interfund transfers	212	39	106		530	636	222	39	331	1,415
Increase in long term debt									8,444	8,987
Interest earned on sinking fund									251	205
Sinking fund payments reimbursed									825	628
Total fund sources	79,055	77,939	7,454	638	2,876	10,968	10,185	547	18,234	17,291
EXPENDITURES AND OTHER DEDUCTIONS										
Expenditures (Exhibit C)										
Acquisition of capital assets	75,188	74,625	6,775	447	2,879	10,201	8,983		6,736	5,631
Interfund transfers	2,471	1,736		149	212	361	236	22	4,763	13,086
Interim capital financing										13
Sinking fund payments									4,424	(1,915)
Transfer to net investment in land, buildings and equipment									825	628
Increase in pension fund reserve	1,288	570							251	205
Net increase (decrease) in appropriated fund balance	486	1,604							755	(326)
Total fund applications	79,433	76,535	6,775	596	3,191	10,562	9,219	—	17,754	17,322
Net increase (decrease) during the year	(378)	(596)		42	(315)	406	966	547	464	(121)
Fund balances, April 1	1,305	1,901	1,287	346	1,767	3,400	2,434	2,010	2,022	2,143
Fund balances, March 31	\$ 927	\$ 1,305	\$ 1,966	\$ 388	\$ 1,452	\$ 3,806	\$ 3,400	\$ 2,474	\$ 2,502	\$ 2,022

Exhibit C

SIMON FRASER UNIVERSITY
Statement of Expenditures by Fund
For the Year Ended March 31, 1984
 (Thousands of dollars)

	General Purpose Operating		Specific Purpose Operating			Capital	
	1984	1983	Sponsored Research	Scholarship and Bursary	Other Grants and Programmes	1984	1983
EXPENDITURES							
Academic Salaries	\$ 26,331	\$ 25,851	\$ 343		\$ 330	\$ 673	\$ 1,424
Academic ranks	3,837	3,804	3,688		135	3,823	2,668
Other instruction and research	22,876	22,861			1,043	1,043	708
Other salaries and wages	6,517	6,244	208		108	316	258
Employee benefits	1,376	1,681	594		284	878	762
Travel & personnel costs	5,585	5,646	837		586	1,423	1,313
Expendable supplies	337	656	924		395	1,319	1,012
Equipment and furnishings	1,560	1,923	20		7	27	37
Equipment rentals	227	190			8	8	14
Facilities	1,553	1,527			36	36	81
Books and periodicals	2,284	2,076	4		14	18	21
Utilities	1,854	1,534		\$ 447	1	448	417
Student awards	1,655	1,698					
Contract services	755	749	146		79	225	254
Professional fees	468	372	11		2	13	7
Renovations and alterations							
Interest - short term							
Interest - long term							
Insurance	152	148					
Memberships	73	65			2	2	7
Internal cost allocations	(2)	(7)			(51)	(51)	
External cost recoveries	(2,250)	(2,393)					
Total (Exhibit B)	\$ 75,188	\$ 74,625	\$ 6,775	\$ 447	\$ 2,979	\$ 10,201	\$ 8,983
						\$ 6,736	\$ 5,631

Exhibit D

SIMON FRASER UNIVERSITY						Exhibit D
Statement of Changes in Appropriated Fund Balances						
For the Year Ended March 31, 1984						
(Thousands of dollars)						
						</

Exhibit E

SIMON FRASER UNIVERSITY
Statement of Ancillary Enterprise Operations
For the Year Ended March 31, 1984
(thousands of dollars)

	Bookstore		Residences		Food Services	Total	
	1984	1983	1984	1983	1983	1984	1983
<u>REVENUE</u>							
Sales	\$ 2,415	\$ 2,210				\$ 2,415	\$ 2,210
Rentals			\$ 1,172	\$ 1,112		1,172	1,112
Total Revenue	<u>2,415</u>	<u>2,210</u>	<u>1,172</u>	<u>1,112</u>		<u>3,587</u>	<u>3,322</u>
<u>EXPENDITURES</u>							
Cost of sales	1,939	1,776				1,939	1,776
Food contract service					(6)		(6)
Salaries and benefits	333	348	214	230		547	578
Travel and other personnel costs	2	1	15	9		17	10
External contracts	5	8	36	18		41	26
Landscaping			29	18		29	18
Utilities	11	8	170	171		181	179
Debtenture repayment, principal			25	24		25	24
Interest	80	97	223	224		303	321
Equipment	4	13	2	23		6	36
Insurance			3	2		3	2
Janitorial	10	5	103	92		113	97
Repairs & maintenance	2	6	189	226	50	191	282
Other operating costs	<u>25</u>	<u>28</u>	<u>34</u>	<u>36</u>	<u>3</u>	<u>59</u>	<u>67</u>
Total Expenditures	<u>2,411</u>	<u>2,290</u>	<u>1,043</u>	<u>1,073</u>	<u>47</u>	<u>3,454</u>	<u>3,410</u>
Net Revenue (Expenditures) (Exhibit B)	<u>\$ 4</u>	<u>\$ (80)</u>	<u>\$ 129</u>	<u>\$ 39</u>	<u>\$ (47)</u>	<u>\$ 133</u>	<u>\$ (88)</u>

(Note 1d)

Exhibit F

SIMON FRASER UNIVERSITY
Statement of Changes in Net Investment in Land, Buildings and Equipment
For the Year Ended March 31, 1984
(thousands of dollars,

	<u>1984</u>	<u>1983</u>
Increases in net investment during the year:		
Additions to land, buildings and equipment	\$ 4,763	\$ 13,086
Sinking fund payments -		
British Columbia Educational Institutions		
Capital Financing Authority	825	628
Interest earned on the sinking fund	251	205
Principal repayments - Canada Mortgage and		
Housing Corporation debentures	<u>25</u>	<u>24</u>
	\$ <u>5,864</u>	\$ <u>13,943</u>
Decreases in net investment during the year:		
Increase in long term debt -		
British Columbia Educational Institutions		
Capital Financing Authority	8,644	8,987
Interim financing on projects	<u>(4,424)</u>	<u>1,915</u>
	<u>4,220</u>	<u>10,902</u>
Net increase during the year	1,644	3,041
Net investment in land, buildings and		
equipment, April 1, 1983	<u>61,498</u>	<u>58,457</u>
Net investment in land, buildings and equipment,		
March 31, 1984	\$ <u>63,142</u>	\$ <u>61,498</u>
(EXHIBIT A)		

SIMON FRASER UNIVERSITY
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. SIGNIFICANT ACCOUNTING POLICIES

These financial statements have been prepared in accordance with accounting principles generally accepted for universities. The significant accounting policies followed by Simon Fraser University include:

(a) Fund Accounting

The University accounts are maintained in conformity with fund accounting procedures in order to recognize restrictions imposed on the use of resources. Under these procedures, resources are classified into funds in accordance with objectives authorized by the Board of Governors or otherwise specified. Funds have been combined into the following major groups:

- General purpose operating funds comprise revenues used in the general operations of the University.
- Specific purpose operating funds consist of grants and donations for designated purposes and the income earned on endowment funds.
- Endowment funds are received or appropriated with the stipulation that the principal will be invested and the related earned income will be expended for specific purposes.
- Capital funds comprise amounts received for the purchase of capital assets as described in note 1 (b).

(b) Land, Buildings and Equipment

Construction costs for buildings and other facilities, including original equipment and furniture, major renovation costs, and new equipment funded under the Educational Institution Capital Finance Act are capitalized in the Capital Fund. Replacement equipment and furniture, new equipment not specified above, and minor renovations are expensed as the costs are incurred in the various funds.

No provision is made for depreciation of buildings and equipment.

(c) Inventories

Inventories of supplies are stated at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(d) Ancillary Enterprise Operations

Ancillary enterprises provide goods and services supplementary to the

primary functions of teaching and research on a charge-for-service basis. They include residences and bookstore. Contracted food services are no longer included. Expenses include direct operating costs and payments of interest and principal on debentures relating to the residences. No administrative overhead has been applied except for imputed interest on bookstore inventory balances.

(e) Other

Library books and periodicals are expensed in the year of acquisition.

Leases of a capital nature are expensed in the Operating Fund as payments are made.

Employee vacation pay entitlements are not accrued.

2. SHORT TERM FINANCING - CAPITAL FUND

The interim financing of capital construction projects is authorized under the provisions of the Educational Institution Capital Finance Act. Bank loans are retired from the proceeds of long term debt issued under the authority of the Act. Accounts and holdbacks payable and commitments under building and other contracts will be financed similarly in the next fiscal year.

Accounts payable and receivable include accrued interest in the amount of \$955,000 (1983 - \$1,330,000) on short and long term borrowings. The funding will be received from the Province of British Columbia in the next fiscal year.

3. LONG TERM DEBT

A. Canada Mortgage and Housing Corporation

Maturity Date	Interest Rate	Balance Outstanding		Annual Payment inc. interest
		Mar 31/84	Mar 31/83	
(thousands of dollars)				
Jan 1, 2017	5.375%	\$ 191	\$ 193	\$ 12
Jan 2, 2018	5.875	951	960	65
Jul 1, 2019	6.875	<u>2,258</u>	<u>2,272</u>	<u>171</u>
		<u>\$ 3,400</u>	<u>\$ 3,425</u>	<u>\$ 248</u>

The debentures are secured by a floating charge on the student residences.

B. Capital Financing Authority

Maturity Date		Interest Rate	Face Value	Sinking Fund Balance	Balance Outstanding		Annual Payments
					Mar 31/84	Mar 31/83	
(thousands of dollars)							
Dec 1,1986	16.875%	\$ 292	\$ 43	\$ 249	\$ 272	\$ 72	
Jun 9,1998	9.41	2,000	408	1,592	1,674	237	
Jan 10,1999	9.82	2,000	339	1,661	1,738	245	
Mar 9,1999	10.16	3,700	590	3,110	3,247	466	
Apr 10,1999	10.26	800	129	671	701	102	
Nov 9,1999	10.68	3,700	467	3,233	3,362	485	
Mar 10,2000	12.74	2,000	254	1,746	1,813	304	
Sep 10,2000	12.55	2,100	197	1,903	1,972	315	
Mar 10,2001	13.13	210	18	192	198	33	
Apr 10,2001	13.66	2,500	130	2,370	2,437	396	
May 8,2001	13.69	2,280	117	2,163	2,223	362	
Jul 10,2001	14.81	1,880	95	1,785	1,834	320	
Oct 9,2001	17.00	1,000	49	951	977	192	
Mar 10,2002	16.10	1,756	82	1,674	1,717	321	
May 10,2002	15.25	1,980	48	1,932	1,980	345	
Jun 10,2002	14.96	1,000	24	976	1,000	171	
Aug 10,2002	16.53	1,400	33	1,367	1,400	262	
Oct 8,2002	14.16	2,000	46	1,954	2,000	327	
Nov 10,2002	13.43	1,607	37	1,570	1,607	251	
Dec 10,2002	12.01	1,000	23	977	1,000	142	
Apr 5,2003	11.59	2,000		2,000		276	
May 2,2003	11.53	2,545		2,545		349	
Aug 2,2003	11.51	1,000		1,000		137	
Dec 1,2003	11.79	1,000		1,000		140	
Mar 1,2004	12.13	2,099		2,099		300	
Total (Exhibit A)		\$43,849	\$3,129	\$40,720	\$33,152	\$6,550	

Annual payments consist of interest and sinking fund payments. Payments made in 1983/84 totalled \$5,668,000 (1982/83 - \$4,192,000). The payments to the sinking fund are based on the discounted present values required to fund fully the repayment of the debt by respective maturity dates. The sinking fund balance consists of total sinking fund installments to March 31, 1984 plus interest earned thereon. Sinking fund payments, which are financed by the Province of British Columbia, made during 1983/4 amounted to \$825,000 (1982/83 \$628,000). Earned interest thereon recorded for 1983/84 is \$251,000 (1982/83 \$205,000).

The long term debt includes \$219,000 repayable in U.S. funds. This amount was recorded at the Canadian equivalent as at the date of receipt and is currently shown at \$249,000 Canadian. If this amount were based on the exchange rate prevailing on March 31, 1984, the Canadian equivalent would be \$280,000.

4. COMMITMENTS - CAPITAL FUND

Total commitments under contracts for capital projects amount to \$85,000 as at March 31, 1984 (March 31/83 \$2,600,000) which will be financed under the Educational Institution Capital Finance Act.

5. RESTATEMENT OF COMPARATIVE FIGURES

Certain 1983 figures in the financial statements have been restated in order to conform with the financial statement presentation adopted in 1984. There was no effect on the fund balances.

6. ACADEMIC PENSION PLAN

Under the terms of the Academic Pension Plan, the University contributes 10% of faculty salaries to provide for academic pensions. Because of an amendment to the plan effective March 20, 1973, 2% has been directed toward a formula benefit option available to members of the plan as at that date (closed group). All plan members, including those joining subsequently (open group), were affected by this provision until January 1, 1981 when the University agreed to direct the open group's 2% to the money-purchase accounts of the members. The actuarial liability resulting from this decision was estimated to be \$1,780,000 as at January 1, 1981. This amount has accumulated to \$2,358,000 as at March 31, 1984 by application of the valuation rate of interest (9%) assumed by the fund actuary.

Appropriations of \$500,000 in 1981-82 and \$570,000 in 1982-1983 were made to provide partial funding. The \$1,070,000 appropriation as at March 31, 1983 has been augmented to the full indicated requirement of \$2,358,000 as at March 31, 1984 by an appropriation of \$1,288,000 in 1983-84. These amounts are shown separately on the financial statements.

Schedule 1

SIMON FRASER UNIVERSITY
Schedule of General Purpose Expenditures
For the Year Ended March 31, 1984
(Thousands of dollars)

Expenditures	Academic	Library	Student Services and Awards	Plant and Maintenance	Computer Centre	Administration and General	Total Expenditures
							1984 1983
Academic Salaries	\$ 76,331						\$ 76,331 \$ 75,851
Academic ranks	3,837						3,837 3,404
Other instruction and research	7,379						22,876 22,861
Other salaries and wages	4,489						6,517 6,244
Employee benefits	854						1,376 1,681
Travel and other personnel costs	2,480						5,585 5,646
Expendable supplies	240						337 656
Equipment and furnishings	217						1,560 1,523
Equipment rentals	189						227 190
Facilities rental	312						1,553 1,527
Books and periodicals	92						2,284 2,076
Utilities	3						1,854 1,534
Student awards	116						1,555 1,698
Contract services	65						755 749
Professional fees							462 372
Renovations and alterations							352 148
Insurance							70 65
Memberships							1,481 (2)
Internal cost allocations	2,075						(756) (7)
External cost recoveries	(17)						(316) (2,393)
Total	\$ 49,370	\$ 5,689	\$ 4,955	\$ 7,055	\$ (198)	\$ 8,317	\$ 75,188 \$ 74,625

Schedule 2

SIMON FRASER UNIVERSITY
Schedule of Academic Expenditures
For the Year Ended March 31, 1984
(thousands of dollars)

	General Purpose Fund	Sponsored Research	Other Grants and Programmes	Capital Fund	Total Expenditures	
					1984	1983
Faculty of Arts						
Dean's Office	\$ 466		\$ 45	\$ 1	\$ 512	\$ 484
Archaeology	850	\$ 202	1	9	1,062	1,102
Economics	2,110	18	14		2,142	2,260
English	2,429	17	38	1	2,485	2,649
Geography	1,534	110		13	1,657	1,571
History	1,518	60	4		1,582	1,525
Languages, Literatures & Linguistics	1,989	12	1	4	2,006	2,048
Philosophy	745	49	21		815	787
Political Science	897	27	3	1	928	898
Psychology	2,361	184		38	2,583	2,572
Sociology and Anthropology	1,120	23		1	1,144	1,133
	<u>16,019</u>	<u>702</u>	<u>127</u>	<u>68</u>	<u>16,916</u>	<u>17,031</u>
Faculty of Business Administration	<u>3,246</u>	<u>132</u>	<u>20</u>	<u>7</u>	<u>3,405</u>	<u>3,192</u>
Faculty of Education	<u>5,070</u>	<u>100</u>	<u>522</u>	<u>28</u>	<u>5,720</u>	<u>6,018</u>
Faculty of Engineering Science			<u>602</u>		<u>602</u>	<u>183</u>
Faculty of Interdisciplinary Studies						
Dean's Office	454			1	455	448
Centre for the Arts	1,851	4	3	15	1,873	1,940
Communication Studies	1,040	77	11	60	1,188	1,097
Computing Science	2,551	600		116	3,267	3,011
Criminology	1,300	327	47	4	1,678	1,794
Interdisciplinary Studies	517	140	8	16	681	531
Kinesiology	1,492	309	22	14	1,837	1,852
	<u>9,205</u>	<u>1,457</u>	<u>91</u>	<u>226</u>	<u>10,979</u>	<u>10,673</u>
Faculty of Science						
Dean's Office	310			1	311	345
Biological Sciences	3,402	1,609		127	5,138	5,001
Chemistry	2,728	1,016	2	56	3,802	3,830
Mathematics	2,797	367	13	8	3,185	2,949
Physics	2,210	1,226		100	3,536	3,342
Science Workshops	509			15	524	510
Western Can. Universities' Marine Biological Society Grant	130				130	
	<u>12,086</u>	<u>4,218</u>	<u>15</u>	<u>307</u>	<u>16,626</u>	<u>15,977</u>
Other Expenditures						
Animal Research Facility	74			2	76	79
Continuing Studies	2,198	16	1,350	2	3,566	3,366
Co-op Education	244	4		2	250	242
Graduate Studies	113	77			190	254
Instructional Media Centre	987			51	1,038	1,141
Programs of Distinction	116			116	116	377
Reading and Study Skills Centre	12				12	136
	<u>3,744</u>	<u>97</u>	<u>1,350</u>	<u>57</u>	<u>5,248</u>	<u>5,595</u>
Total Academic Expenditures	<u>\$ 49,370</u>	<u>\$ 6,706</u>	<u>\$ 2,727</u>	<u>\$ 693</u>	<u>\$ 59,496</u>	<u>\$ 58,669</u>

UNIVERSITIES COUNCIL

**Morgan &
Company**

Chartered Accountants

1210 - 675 West Hastings Street
Vancouver, B.C. V6B 1N2
Telephone (604) 687-5841

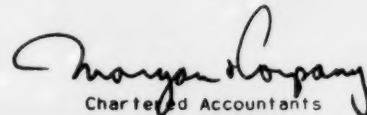
AUDITORS' REPORT

The Members
Universities Council

We have examined the statement of financial position of the Universities Council as at March 31, 1984 and the statement of revenue and expenditure and fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Council as at March 31, 1984 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

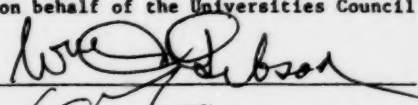
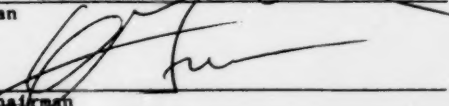
Vancouver, Canada
July 5, 1984


Chartered Accountants

UNIVERSITIES COUNCIL
STATEMENT OF FINANCIAL POSITION
MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash	\$ 17,065	\$ 23,601
Short term deposits	190,000	275,000
Accrued interest receivable	1,255	
Account receivable	1,360	
Furniture and equipment (Note 1)	<u>209,680</u>	<u>298,601</u>
Funds held for external organizations and others (Note 3)	<u>136,370</u>	<u>94,748</u>
	<u>\$346,050</u>	<u>\$393,349</u>
LIABILITIES		
Accounts payable	\$ 26,252	\$ 25,455
Unexpended funds held for external organizations and others (Note 3)	<u>136,370</u>	<u>94,748</u>
UNEXPENDED OPERATING FUNDS		
Unappropriated	42,683	273,146
Appropriated	<u>140,745</u>	<u>273,146</u>
	<u>\$346,050</u>	<u>\$393,349</u>

Approved on behalf of the Universities Council


Chairman
Vice Chairman

UNIVERSITIES COUNCIL
STATEMENT OF REVENUE AND EXPENDITURE AND FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
REVENUE		
Grant - Province of British Columbia	\$566,000	\$629,000
Interest earned	22,174	33,867
Other income	<u>28</u>	
	588,202	662,867
EXPENDITURE		
Recurring		
Members' per diems	75,000	82,450
Employees' remuneration	271,800	259,522
Employee benefits	41,199	34,167
Travel, meetings and conferences	51,503	66,490
Administrative, office and library	57,201	60,804
Space rental, Vancouver and Victoria	<u>73,468</u>	<u>75,662</u>
	570,171	579,095
Non-recurring		
Fees - independent consultants	34,494	18,688
Grants and subsidies	17,000	13,500
Furniture and equipment (Note 1)		11,897
Outlook conference		17,630
Staff recruitment and relocation		<u>812</u>
	<u>51,494</u>	<u>62,527</u>
	621,665	641,622
EXCESS (DEFICIENCY) OF REVENUE OVER EXPENDITURE	(33,463)	21,245
UNAPPROPRIATED FUND BALANCE, beginning of year	<u>273,146</u>	<u>251,901</u>
	239,683	273,146
Appropriation from fund balance	<u>(197,000)</u>	<u>-</u>
UNAPPROPRIATED FUND BALANCE, end of year	<u>\$ 42,683</u>	<u>\$273,146</u>
APPROPRIATED FUND BALANCE, beginning of year		
Appropriation established	\$197,000	
Expenditure - Strategic Planning Project	<u>56,255</u>	
APPROPRIATED FUND BALANCE, end of year	<u>\$140,745</u>	

UNIVERSITIES COUNCIL
NOTES TO FINANCIAL STATEMENTS
MARCH 31, 1984

1. ACCOUNTING POLICY

Office furniture and equipment purchases are charged to expenditures when purchased. The cumulative cost of office furniture and equipment charged to expenditures amounts to \$49,265 (1983 - \$49,265).

2. EXCESS OF REVENUE OVER EXPENDITURE

The Universities Council is an agent of the Crown in right of the Province of British Columbia. As such no income taxes are payable on any excess of revenue over expenditure.

3. FUNDS HELD FOR EXTERNAL ORGANIZATIONS AND OTHERS

The Universities Council acts as recipient and disbursing agent of grant funding provided by the Ministry of Universities, Science and Communications for certain external organizations and for designated projects or activities.

4. COMMITMENT

The Universities Council has leased realty at an annual cost of approximately \$67,000 to September 30, 1984.

5. STATEMENT OF CHANGES IN FINANCIAL POSITION

A Statement of Changes in Financial Position has not been prepared as its inclusion with these financial statements would not be meaningful.

UNIVERSITY OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of British Columbia, and

To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of the University of British
Columbia as at 31 March 1984 and the following statements for the
year then ended:

- Statement 2 - Statement of changes in appropriated fund
balances
- Statement 3 - Statement of changes in unappropriated fund
balances
- Statement 4 - Statement of changes in specific purposes
fund balance
- Statement 5 - Statement of changes in sponsored research
funds balance
- Statement 6 - Statement of changes in ancillary enterprises
fund balance
- Statement 7 - Statement of changes in capital fund balance
- Statement 8 - Statement of changes in student loan and
endowment principal fund balances
- Statement 9 - Statement of equity in plant assets

My examination was made in accordance with generally accepted
auditing standards, and accordingly included such tests and other
procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial
position of the University as at 31 March 1984 and the results of its
operations and changes in fund balances for the year then ended in
accordance with accounting principles described in note 1 to the
financial statements, applied, after giving retroactive effect to the
change regarding amortization of investment in teaching facilities at
associated hospitals described in note 2 to the financial statements,
on a basis consistent with that of the preceding year.

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
11 July 1984

THE UNIVERSITY OF BRITISH COLUMBIA

BALANCE SHEET

AS AT MARCH 31, 1984

(thousands of dollars)

STATEMENT 1

ASSETS		1984	1983	LIABILITIES AND FUND BALANCES		1984	1983
Cash and bank deposit monies		\$ 29,796	\$ 26,402	Accounts payable and accrued liabilities		\$ 23,896	\$ 37,643
Investments at cost - (Note 1(c))				Deferred income taxes and services		1,548	1,438
(market value \$86,086 - 1983 \$90,393)				Bank loans - (Note 4)		14,796	13,731
Accounts receivable		86,550	67,760	Long-term debt - (Note 4)			
		17,137	13,382	Less sinking fund		112,806	103,236
						<u>137,648</u>	<u>148,048</u>
Student loans receivable		440	403				
Inventory		4,991	3,734	Fund balances:			
				Expendable			
Investment in teaching facilities at				Appropriated (Statement 2)		259	2,501
associated hospitals				General purpose operating		1,520	-
Less amortization - (Note 2)		\$11,058	9,703	Auxiliary enterprises		5,552	5,282
		<u>1,139</u>		Capital		<u>7,331</u>	<u>7,783</u>
Land, buildings and equipment at cost (Statement 3)		375,037	342,484	Unappropriated (Statement 2)			
				General purpose operating		1,074	675
				Specific purposes		13,722	23,561
				Research		14,887	31,449
				Student research		1,411	2,137
				Auxiliary enterprises		1,111	1,137
				Capital		<u>3,416</u>	<u>3,270</u>
						<u>31,970</u>	<u>40,992</u>
				Non-Expendable			
				Student loan (Statement 8)		1,217	1,278
				Endowment Principal (Statement 8)		<u>76,286</u>	<u>56,233</u>
						<u>75,503</u>	<u>57,611</u>
				Equity in plant assets (Statement 9)		<u>256,618</u>	<u>249,464</u>
						<u>\$533,870</u>	<u>\$503,898</u>
						<u>\$533,870</u>	<u>\$503,898</u>

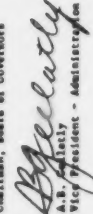
(See accompanying notes to the financial statements)

Balance Sheet

Approved



D.G.A. McLean
Chairman, Board of Governors



A.B. Gately
Vice President - Administration & Finance

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN APPROPRIATED FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1984

STATEMENT 2

(thousands of dollars)

	General Purpose Operating		Ancillary Enterprises (Statement 6)		Capital (Statement 7)	
	1984	1983	1984	1983	1984	1983
Balance, beginning of year	\$ 2,501	\$ 5,676	\$ -	\$ -	\$ 5,282	\$ 6,801
Deduct:						
Expended from prior years' appropriations (Statement 5)	<u>2,501</u>	<u>4,114</u>	<u>-</u>	<u>-</u>	<u>5,282</u>	<u>6,801</u>
	-	1,562	-	-	-	-
Add:						
Appropriations for the year (Statement 5)	<u>259</u>	<u>939</u>	<u>1,520</u>	<u>-</u>	<u>5,552</u>	<u>5,282</u>
Balance, end of year	<u>\$ 259</u>	<u>\$ 2,501</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ 5,552</u>	<u>\$ 5,282</u>

Detail of year end balance

Faculties - Ordinary operating expenses	\$ 196	\$	\$	\$	\$	\$
Animal Resource Ecology renovations	28					
Physical Plant incomplete projects	35	817				
Non-recurring operating purposes		1,575				
Reserve for future price increases in utilities		109				
Replacement of teaching equipment					558	796
Capital development and facilities			1,520		4,994	4,484
	<u>\$ 259</u>	<u>\$ 2,501</u>	<u>\$ 1,520</u>	<u>\$ -</u>	<u>\$ 5,552</u>	<u>\$ 5,282</u>

(See accompanying notes to the financial statements)

Statement of Changes in Appropriated
Fund Balances

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN UNAPPORTIONED FUND BALANCES
FOR THE YEAR ENDED MARCH 31, 1984
 (thousands of dollars)

STATEMENT 3

	General Purpose Operating 1984	Specific Purposes 1984	Sponsored Research 1984	Auxiliary Enterprises 1984	Capital 1984	Total 1984	Total 1983
Revenue and other additions:							
Government of Canada contracts	\$ 300	\$ 1,443	\$ 37,394	\$	\$ 1,054	\$ 39,491	\$ 33,406
Province of British Columbia	180,713	3,309	5,456		22,192	212,280	221,490
Municipalities		165	24			189	36
Other governments		427	1,218			1,645	1,607
Foreign governments	29,263	27,010				56,273	56,273
Student fees		127				127	127
Scholarships, fellowships and non government grants		5,786	10,425		1,407	29,390	27,251
Salaries and services	437	1,215	218	28,449		30,701	18,728
Income from investments	3,276	7,713		178	716	30,701	28,075
Bank loan					605	11,885	13,203
	213,809	20,593	54,506	28,867	28,174	344,449	344,377
Expenses and other deductions:							
Salaries - Academic	99,654	2,324	8,113			110,091	109,572
- Student service	5,446	1,096	5,960			12,502	11,472
- Staff	85,907	3,138	13,346		321	99,712	89,349
Benefits	171,007	109,458	27,219	8,184	371	216,829	208,517
Travel and field trips, printing etc.	19,765	699	1,693	702	40	22,701	21,084
Library acquisitions	4,250	1,640	3,206		4	8,790	8,477
Operational supplies and expenses	4,058	1,240	9,462	2,506	1,638	18,804	18,181
Furniture and equipment	13,935	5,554	9,462	303	1,638	25,316	30,701
Utilities	4,110	401	6,098	966	2,733	14,308	13,771
Repairs and alterations	7,103	91	319	392	8,462	8,674	7,731
Scholarships, fellowships and bursaries	2,875	706	50	1,864		5,084	4,444
Professional fees	2,831	1,259	674			4,764	4,627
Cost of goods sold	2,043	392	1,117			3,552	3,454
Books servicing				10,597	1,702	12,304	8,813
Building contracts				2,430	13,336	15,766	9,025
Interest on debt					14,364	14,364	14,364
External cost recoveries					8,497	8,497	15,383
	(689)	(335)	693			(11,115)	(10,744)
	(9,482)	(1,221)	(111)				
Change in year	215,552	217,038	51,468	38,030	38,461	340,576	341,982
ADD:	(1,643)	2,708	3,438	837	(2,207)	4,073	2,394
Expended from prior years' appropriations (Statement 2)	2,501	4,114				7,783	10,915
Deduct:							
Appropriations for the year (Statement 2)	250	939		1,320	5,552	7,231	6,221
Net change for the year	599	(667)	3,458	(483)	(2,337)	4,325	7,088
Fund balance, beginning of year	475	1,372	23,368	2,137	3,700	40,892	36,899
Interfund transfers		(303)	(13,547)	(383)		(13,933)	(2,995)
Fund balance, end of year	\$ 1,074	\$ 475	\$ 14,887	\$ 1,111	\$ 1,176	\$ 31,970	\$ 40,992

(See accompanying notes to the financial statements)

(Statement 1) (Statement 2) (Statement 3)

Statement of Changes in Unappropriated Fund Balances

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN SPECIFIC PURPOSES FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1984

STATEMENT 4

(thousands of dollars)

	Trust	Endowment	Total	
			1983	1982
Revenue and other additions:				
Government of Canada	\$ 1,143	\$ -	\$ 1,143	\$ 1,016
Province of British Columbia	3,908	-	3,908	5,601
Municipalities	7	-	7	6
Other Governments	592	-	592	176
Student fees	127	-	127	241
Individuals	1,935	-	1,935	2,005
Business and Industry	654	-	654	421
Foundations, Associations	3,195	-	3,195	3,621
Sales and services	1,317	-	1,317	920
Income from investments	329	7,386	7,715	7,289
	<u>13,207</u>	<u>7,386</u>	<u>20,593</u>	<u>21,299</u>
Expenses and other deductions:				
Salaries - Academic	1,591	727	2,318	2,530
- Student service	1,066	30	1,096	1,674
- Staff	3,083	55	3,138	2,813
	<u>5,740</u>	<u>812</u>	<u>6,552</u>	<u>7,017</u>
Benefits	477	22	499	519
Travel and field trips, moving, etc.	1,163	77	1,240	1,039
Library acquisitions	1,011	40	1,051	542
Operational supplies and expenses	4,607	847	5,454	2,976
Furniture and equipment	709	92	801	2,126
Utilities	89	4	93	194
Renovations and alterations	146	60	206	688
Scholarships, fellowships and bursaries	150	1,423	1,573	2,253
Professional fees	590	2	592	918
Internal cost recovery - overhead	135	-	135	269
External cost recoveries	(1,321)	-	(1,321)	(1,218)
	<u>13,508</u>	<u>3,377</u>	<u>16,885</u>	<u>17,326</u>
Change in year	(301)	4,009	3,708	3,970
Fund balance, beginning of year	12,157	11,404	23,561	22,556
Interfund transfers	(559)	(12,988)	(13,547)	(2,965)
Fund balance, end of year	<u>\$11,297</u>	<u>\$ 2,425</u>	<u>\$13,722</u>	<u>\$23,561</u>

(Statement 3) (Statement 3)

Statement of Changes in Specific Purposes
Fund Balance

THE UNIVERSITY OF BRITISH COLUMBIA
 STATEMENT OF CHANGES IN SPONSORED RESEARCH FUNDS BALANCE
 FOR THE YEAR ENDED MARCH 31, 1984
 (thousands of dollars)

STATEMENT 5

	1984	1983	
Revenue and other additions:			
Government of Canada			
Natural Science and Engineering			
Research Council	\$17,880	\$16,926	
Medical Research Council	11,099	8,606	
Social Sciences and Humanities			
Research Council	1,794	1,537	
Health & Welfare Canada	1,129	1,028	
Other departments	5,392	4,293	
Province of British Columbia			
Health Care Research Foundation	2,874	2,552	
Science Council	1,637	1,005	
Other departments	965	1,221	
Municipalities			
Other Provincial governments	31		50
United States government and agencies	24		6
Foreign governments	1,198		988
Individuals	20		15
Business and industry	307		139
Associations, clubs and societies	2,034		1,974
Foundations	4,991		4,501
Miscellaneous services	3,293		2,806
	238		363
	<u>54,906</u>	<u>48,010</u>	
Expenses and other deductions:			
Salaries - Academic	8,113	8,022	
- Student service	5,960	4,789	
- Staff	13,346	12,515	
Benefits			
Travel and field trips, moving etc.	27,419		25,326
Library acquisitions	1,695		1,441
Operational supplies and expenses	3,206		2,877
Furniture and equipment	341		282
Utilities	9,367		8,087
Renovations and alterations	6,698		5,857
Scholarships, fellowships and bursaries	319		270
Professional fees	50		124
Internal cost recovery - overhead	674		513
External cost recoveries	1,117		917
	693		324
	(111)	(54)	
	<u>51,468</u>	<u>45,964</u>	
Change in year	3,438	2,046	
Fund balance, beginning of year	11,449	9,403	
Fund balance, end of year	<u>\$14,887</u>	<u>\$11,449</u>	
	(Statement 3)	(Statement 3)	

(See accompanying notes to the financial statements)

Statement of Changes in Sponsored
 Research Funds Balance

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN AUXILIARY ENTERPRISES FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1984
(thousands of dollars)

STATEMENT 6

	Bookstore	Food Services Campus	Food Services Residences	Student Housing and Conferences Single	Family	University Farm Oyster River	Health Sciences Parkade	Total
								1983
								1984
Revenue:								
Sales and services	\$ 9,429	\$ 5,581	\$ 3,400	\$ 7,743	\$ 1,293	\$ 741	\$ 502	\$28,659
Income from investments	-	31	-	144	-	3	-	178
	9,429	5,612	3,400	8,087	1,293	744	502	28,667
Expenses:								
Cost of goods sold	7,102	1,977	1,518	-	-	-	-	10,597
Salaries - staff	1,637	2,535	1,167	2,504	142	294	83	8,164
Benefits	144	236	95	155	7	35	10	702
Operational supplies and expenses	241	342	192	1,150	355	213	11	2,504
Furniture and equipment	72	42	35	33	6	112	3	303
Utilities	46	-	56	540	210	27	27	946
Renovations and alterations	70	32	63	1,324	224	16	15	1,944
Debt servicing	699	441	44	1,191	280	-	153	2,830
Contribution from general purposes	-	-	-	-	-	-	-	(186)
	10,051	5,445	3,122	6,937	1,224	699	302	28,030
	(622)	(33)	228	1,150	69	45	-	837
Change in year	-	-	-	-	-	-	-	-
Add:								
Expenditure from prior year's appropriations (Statement 2)	-	-	-	-	-	-	-	-
Deduct:								
Appropriations for the year (Statement 2)	-	-	-	3,430	-	90	-	3,520
Net change for the year	(622)	195	195	(211)	(211)	(45)	-	(643)
Fund balance, beginning of year	-	-	530	1,762	343	45	-	2,137
Interfund transfers	-	-	-	(343)	-	-	-	(343)
Fund balance, end of year	(\$ 622)	\$ 325	\$ 725	\$ 1,290	\$ 343	\$ -	\$ -	\$ 2,137

(Statement 3) (Statement 3)

Statement of Changes in Auxiliary Enterprises
Fund Balance

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN CAPITAL FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1984
(thousands of dollars)

STATEMENT 7

	1984	1983
Revenue and other additions:		
Government of Canada	\$ 1,054	\$ -
Province of British Columbia		
Debt servicing	\$13,534	\$11,850
Financing Authority projects	7,908	16,798
Capital grants	750	1,750
Individuals	22,192	30,398
Business and industry	92	(31)
Foundations and associations	78	48
Income from investments	1,437	794
Bank loan	716	1,173
	605	5,053
	<u>26,174</u>	<u>37,435</u>
Expenses and other deductions:		
Salaries - staff	371	92
Benefits	40	9
Travel and field trips, moving etc.	4	11
Library acquisitions	9	8
Operational supplies and expenses	1,656	2,441
Furniture and equipment	2,233	5,903
Utilities	3	4
Renovations and alterations	392	602
Professional fees	1,702	1,853
Debt servicing	13,534	11,850
Building contracts	8,497	15,587
	<u>28,441</u>	<u>38,360</u>
Change in year	(2,267)	(925)
Add:		
Expended from prior year's appropriations (Statement 2)	5,282	6,801
Deduct:		
Appropriations for the year (Statement 2)	5,552	5,282
Fund balance, beginning of year	3,370	2,488
Interfund transfers	343	288
Fund balance, end of year	<u>\$ 1,176</u>	<u>\$ 3,370</u>
	(Statement 3)	(Statement 3)

(See accompanying notes to the financial statements)

Statement of Changes in Capital
Fund Balance

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF CHANGES IN STUDENT LOAN AND ENDOWMENT PRINCIPAL FUND BALANCES
 FOR THE YEAR ENDED MARCH 31, 1984 STATEMENT 8

(thousands of dollars)

	Student Loan	Endowment Principal	Total	
			<u>1984</u>	<u>1983</u>
Revenue and other additions:				
Gifts and bequests	\$ -	\$ 2,784	\$ 2,784	\$ 2,453
Interest on loans	5	-	5	5
Investment interest	40	-	40	42
Gain/(loss) on sale of investments	-	1,522	1,522	1,186
	45	4,306	4,351	3,686
Expenses and other deductions:				
Loans written off	6	-	6	5
Change in year	39	4,306	4,345	3,681
Fund balance, beginning of year	1,278	56,333	57,611	50,935
Interfund transfers	-	13,547	13,547	2,995
Fund balance, end of year	\$ 1,317	\$ 74,186	\$ 75,503	\$ 57,611

(Statement 1) (Statement 1)

(See accompanying notes to the financial statements)

Statement of Changes in Student Loan and
 Endowment Principal Fund Balances

THE UNIVERSITY OF BRITISH COLUMBIA
STATEMENT OF EQUITY IN PLANT ASSETS
FOR THE YEAR ENDED MARCH 31, 1984
 (thousands of dollars)

STATEMENT 9

	Land, Buildings and Equipment	Auxiliary Enterprises	Financed by: Authorized Capital Borrowing	Amortization of Investment in Teaching Facilities at Associated Hospitals	Total
					1984
Balance, beginning of year as originally reported	\$382,484	(\$ 27,590)	(\$ 84,554)	\$ -	\$250,250
Accounting change - (Note 2)	-	-	-	(786)	(786)
Balance, beginning of year as restated	382,484	(27,590)	(84,554)	(786)	249,464
Add:					249,464
Capital funds expenditures (Statement 7)	28,441	-	-	-	28,441
Canada Mortgage & Housing Corp. - Principal repayment	-	162	-	-	162
British Columbia Educational Investment Fund - Capital Financing Authority Sinking Fund - Interest earned	-	-	622	-	622
Principal repayment	-	-	2,127	-	2,127
	390,925	(27,428)	(81,905)	(786)	280,816
Deduct:					280,816
Renovation and other amounts not capitalized	2,364	-	-	-	2,364
Debt servicing (Statement 7)	13,534	-	-	-	13,534
Amortization of investment in teaching facilities at associated hospitals	-	-	-	353	353
Net increase in borrowings	-	239	7,308	-	8,147
	13,898	239	7,308	353	24,198
Balance, end of year	\$375,037	(\$ 27,467)	(\$ 89,813)	(\$ 1,139)	\$256,418
					256,418

(See accompanying notes to the financial statements)

Statement of Equity in Plant Assets

THE UNIVERSITY OF BRITISH COLUMBIANOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED MARCH 31, 1984NOTE 1 SIGNIFICANT ACCOUNTING POLICIES(a) General

These financial statements have been prepared in accordance with accounting principles generally accepted for Universities as outlined in the "Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada" published in 1984 by the Canadian Association of University Business Officers (CAUBO). Exceptions to these principles are:

- only certain equipment acquisitions are capitalized - Note 1(g)
- long-term investment income is recorded on a cash basis
- library books and periodicals are expensed in the year of acquisition

The guide provides for a transition period of several years to fully comply with the guidelines.

(b) Fund Accounting

Transactions of the University are accounted for by fund accounting procedures in order to recognize various restrictions imposed on the use of available resources. Under these procedures, revenues and their related expenses are accounted for in separate funds in accordance with objectives specified by donors, limitations and restrictions imposed by sources outside the University, and determinations made by the Board of Governors.

For financial statement reporting purposes the Balance Sheet combines the assets and liabilities of all funds. These funds are either expendable or non-expendable. An expendable fund is one that may be used in its entirety within the restrictions established by the donor or agency providing the funds. A non-expendable fund is one in which at least the original fund balance cannot be expended.

The statements of changes in fund balances show the total income and expenses of the University, after elimination of inter-fund transactions. The University has classified accounts with similar characteristics into major funds as follows:

- the General Purpose Operating Fund consists of those revenues and expenses used in the general operations of the University.

- the Specific Purposes Fund consists of those revenues and expenses used for projects stipulated by the donors and includes income earned on the Endowment Principal Fund.

- the Sponsored Research Fund consists of funds specifically identified for research or related activities as approved by government granting agencies, research institutes and other public and private organizations.

- Ancillary Enterprises provide goods and services to the University community and are expected to operate on a break-even basis. Any deficits must be recovered from future operations and unexpended balances are carried forward for replacement and upgrading of facilities in these ancillary operations. These enterprises are assessed most overhead costs associated with their operations including payments of principal and interest on all long-term debt. Capital additions for these operations are recorded in the statement of changes in capital fund balances in the year in which they are incurred and are included as capital assets, at cost, on the balance sheet.

- the Capital Fund consists of gifts, grants, interest and authorized capital borrowings received for the purpose of acquiring capital assets including those pertaining to ancillary enterprises. These funds may also be used for major renovations, alterations and capital project administrative costs.

- the Student Loan Fund consists of gifts and bequests received for the purpose of making loans to students, plus interest earned thereon.

- the Endowment Principal Fund consists of gifts and bequests received with the stipulation that these funds be invested and the income earned be expended for designated purposes.

(c) Accrual Accounting

The University follows the accrual basis of accounting as recommended by CAUBO by recording income when earned and expenses when materials or services are received, except for interest income earned on long-term investments, which is recorded on a cash basis. Encumbrances, including commitments for goods and services not yet received, are not included in expenses.

(d) Appropriations

The University maintains a general operating budget programme which, subject to annual approval of the Board of Governors, allows faculties to carry forward unexpended funds into the subsequent fiscal year up to a maximum of 1% of the budget allocation for the current year. In addition the University provides appropriations at the fiscal year end for acquisition of plant assets, replacement of equipment and furnishings, and for renovations and maintenance.

(e) Inventories

Inventories of merchandise held for resale are stated at the lower of cost and net realizable value. Supplies inventories are recorded at cost. Livestock and experimental animals are stated at net realizable value.

(f) Amortization

The investment in teaching facilities at associated hospitals is being amortized by an amount equal to the contribution to the sinking fund to retire the related long-term debt outstanding. The investment represents the funds advanced for capital teaching facilities at associated hospitals, for which the University has no legal ownership.

(g) Land, Buildings and Equipment

Expenditures for the acquisition of land and buildings or for the initial equipping of buildings are recorded in the Statement of Changes in Capital Fund Balance in the year in which they are incurred and are included as capital assets, at cost, on the Balance Sheet. When similar assets are donated for use in operations, they are recorded directly on the balance sheet at market value at date of acquisition. Expenditure for the development and expansion of the University site services is included in land, buildings and equipment if paid out of capital funds and expensed if paid out of operating funds. In accordance with approved university accounting principles, depreciation of buildings and equipment is not recorded.

(h) Investments

This balance relates to the investment of non-expendable endowment principal, student loan, and specific purpose funds. It is not available for general operating purposes.

Investments are recorded at cost. Gains or losses on sales of investments are recognized in the year of disposal and are included in the non-expendable Endowment Principal Fund balance.

(i) Campus Organizations and Agencies

The financial statements of The University of British Columbia do not include the income or expense of the Health Sciences Centre Hospital, Aquatic Centre, Thunderbird Winter Sports Centre, Faculty Club, Graduate Student Centre or Triumf, but buildings and contents are included in the balance sheet.

NOTE 2 CHANGE IN ACCOUNTING POLICY

In previous years the University did not amortize the investment in teaching facilities at associated hospitals. This policy has been retroactively changed to amortizing the balance on a systematic basis as described in note 1(f). As a result of this change investment in teaching facilities at associated hospitals and equity in plant assets for 1983 have decreased by \$786,085. Had the University not changed its policy investment in teaching facilities at associated hospitals and equity in plant assets for 1984 would be \$1,138,902 greater.

NOTE 3 INTERFUND TRANSFERS

Interfund transfers comprise the following:

- The Endowment Principal Fund has increased \$13,546,816 by the transfer from the Specific Purposes Fund of \$12,988,097 unexpended income earned on endowment funds and \$558,719 unexpended donations.
- The Capital Fund has increased \$343,281, representing funds transferred from the Ancillary Enterprises Fund to assist with the financing of the Gage Low Rise and Acadia Park Housing Projects.

NOTE 4 BANK LOANS AND LONG-TERM DEBT

		Principal	
		1984	1983
<u>Bank Loans</u>			
<u>Authority</u>			
University Act		\$ 6,971,066	\$ 5,589,705
Educational Institution Capital			
Finance Act		<u>7,426,845</u>	<u>10,140,828</u>
(Statement 1)		<u>\$ 14,397,911</u>	<u>\$ 15,730,533</u>
<u>Annual Payments</u>			
<u>Including Interest</u>			
<u>Long-term Debt</u>			
<u>Canada Mortgage and</u>			
<u>Housing Corporation</u>			
5.125% to 7.875%			
due 2012 to 2023 inclusive	\$ 1,517,555	\$ 20,695,380	\$ 20,857,505
<u>British Columbia Educational</u>			
<u>Institutions Capital Financing</u>			
Authority 9.410% to 17.510%			
due 1986 to 2004 inclusive	\$15,547,754	<u>99,782,000</u>	<u>87,303,000</u>
(Statement 1)		<u>\$120,477,380</u>	<u>\$108,160,505</u>

Under the authority of the Educational Institution Capital Finance Act, the University has financed certain capital facilities of the University and teaching facilities at associated hospitals with bank demand loans. These loans are then refinanced through debentures issued by the University to the British Columbia Educational Institutions Capital Financing Authority (B.C.E.I.C.F.A.). Funds are received from the Province of British Columbia to fully meet the interest and sinking fund payments. The actual payments to the sinking fund, held by the B.C.E.I.C.F.A. are based on the discounted present values required to fully fund the repayment of the debentures by their respective maturity dates. These debentures can be recalled by the B.C.E.I.C.F.A. by giving not less than five months notice in writing.

NOTE 5 COMMITMENTS

Commitments under capital contracts at March 31, 1984 amounted to \$9,804,195 (1983 - \$6,154,451). Research facilities at the Shaughnessy Hospital site accounted for \$8,607,460 of this amount. The financing of these commitments has been arranged and approved.

Due to a reduction in the operating grant from the Province of British Columbia in 1984-85, the University of British Columbia is required to reduce its operating budget base by approximately \$8,500,000. To assist in this exercise, a number of early termination arrangements have been made with faculty and staff which will require \$4,500,000 in additional funds to complete. The University has applied to the Province of British Columbia to fund this cost, and at March 31, 1984 these arrangements have not yet been confirmed.

NOTE 6 PENSION PLANS

The University has two pension plans which are administered by separate trustees/directors. The faculty pension plan provides benefits on a money purchase basis, with a minimum retirement benefit included therein. The staff pension plan benefits are based on 2% of the average best five years basic salary multiplied by the number of years of contributory service, less an adjustment for Canada Pension Plan contributions.

The University charges the annual funding installments to expense in each year. Combined with member contributions, both pension plans are operated on an actuarially sound financial basis.

NOTE 7 GROUP LIFE AND DISABILITY INSURANCE POLICIES

Since 1971, the University of British Columbia, Simon Fraser University, and the University of Victoria have participated in a joint committee (FRIBCO) to administer the reserve funds relating to the Universities' group life and disability insurance policies.

The three universities have agreed to terminate FRIBCO effective April 30, 1984. Each university will receive its share of the reserves after Confederation Life Insurance Company reports the final balances.

The group life and disability insurance programs are unaffected and the University of British Columbia's portion of the reserves on hand are adequate to meet existing commitments.

NOTE 8 FINANCIAL STATEMENT PRESENTATION AND COMPARATIVE FIGURES

The 1984 Financial Statements have been substantially revised to reflect a presentation recommended for universities by CAUBO.

The 1983 figures have been restated in order to conform with the new presentation with no resultant effect on the fund balances, except as indicated in Note 2.

UNIVERSITY OF VICTORIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the Board of Governors of
The University of Victoria, and

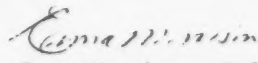
To the Minister of Universities, Science and Communications
Province of British Columbia:

I have examined the balance sheet of the University of Victoria as at
31 March 1984 and the following statements for the year then ended:

- Statement 2 - Statement of changes in appropriated
expendable funds
- Statement 3 - Statement of changes in unappropriated
expendable funds
- Statement 4 - Statement of changes in general operating
fund
- Statement 5 - Statement of changes in specific purposes
fund
- Statement 6 - Statement of changes in sponsored research
fund
- Statement 7 - Statement of changes in ancillary enterprises
fund
- Statement 8 - Statement of changes in capital fund
- Statement 9 - Statement of changes in non-expendable
student loan and endowment principal funds
- Statement 10 - Statement of changes in equity in plant
assets

My examination was made in accordance with generally accepted
auditing standards, and accordingly included such tests and other
procedures as I considered necessary in the circumstances.

In my opinion these financial statements present fairly the financial
position of the University as at 31 March 1984 and the results of its
operations and changes in fund balances for the year then ended in
accordance with accounting principles described in note 1 to the
financial statements applied on a basis consistent with that of the
preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
6 July 1984

UNIVERSITY OF VICTORIA
BALANCE SHEET
As at March 31, 1984
(thousands of dollars)

Statement 1

ASSETS	1984	1983	LIABILITIES AND FUND BALANCES	1984	1983
Cash and temporary investments	21,933	17,444	Accounts payable and accrued liabilities	6,099	5,002
Accounts receivable	2,574	2,238	Deferred revenue	512	554
Inventories	1,312	1,199	Deferred capital funds revenue (Note 3)	15,294	-
Deferred charges (Note 2)	703	794	Bank loans (Note 4)	1,264	1,104
Endowment investments	105	105	Long term debt (Note 5)	30,280	30,177
Capital funds held in trust by Province of B.C. (Note 3)	16,000	-	Expendable fund balances		
Plant assets			Appropriated (Statement 2)		
Land and site improvements	8,390	8,230	General Operating	9,714	7,122
Buildings	67,868	67,107	Ancillary Enterprises	1,749	1,038
Equipment and furnishings	8,069	7,511	Unappropriated (Statement 3)		
Library holdings	1,346	1,346	General Operating	890	1,049
			Specific Purposes	3,823	3,484
			Sponsored Research	1,461	1,125
			Ancillary Enterprises	-	-
			Capital	1,931	1,386
			Non-expendable fund balances (Statement 9)		
			Student Loan	95	43
			Endowment Principal	105	105
			Equity in plant assets (Statement 10)	55,083	53,185
	128,300	105,974		128,300	105,974

For the Board of Governors

I.H. Stewart
I.H. Stewart
Chairman

R.W. McQueen
R.W. McQueen, C.A.
Vice-President, Finance

See accompanying notes to the financial statements

STATEMENT OF CHANGES IN APPROPRIATED EXPENDABLE FUNDS

Statement 2

Year ended March 31, 1984

(thousands of dollars)

	GENERAL OPERATING	ANCILLARY ENTERPRISES	TOTAL 1984	TOTAL 1983
Appropriations released to meet expenditures	(4,055)	(60)	(4,115)	(4,191)
New appropriations	6,647	771	7,418	5,858
Net increase during year	2,592	711	3,303	1,667
Fund balances at beginning of year	7,122	1,038	8,160	6,493
Fund balances at end of year	9,714	1,749	11,463	8,160

Details of fund balances at end of year

Equipment replacement and capital improvements	3,366	1,749	5,115	2,919
General renovations and site improvements	-	-	-	750
Student aid programs	500	-	500	-
Equipment purchases	275	-	275	-
Non-recurring research and travel	385	-	385	385
Non-recurring acquisition costs				
of computerized personnel/payroll system	188	-	188	188
Committed annualization costs				
of salaries and benefits	267	-	267	1,176
Non-recurring expenditures financed				
from budgetary savings	4,633	-	4,633	2,642
Uninsured property losses	100	-	100	100
	9,714	1,749	11,463	8,160

STATEMENT OF CHANGES IN UNAPPROPRIATED EXPENDABLE FUNDS
 Year ended March 31, 1984
 (thousands of dollars)

	GENERAL OPERATING PURPOSES (Statement 4)	SPECIFIC PURPOSES (5)	SPONSORED RESEARCH (6)	ANCILLARY ENTERPRISES (7)	CAPITAL (8)	TOTAL 1984	TOTAL 1983
REVENUE							
Government grants and contracts - provincial	53,756	3,764	222	-	4,262	61,994	60,889
- federal	241	464	5,183	-	-	5,888	4,706
- other	-	-	74	-	-	74	67
Student fees - credit courses	8,391	349	-	-	-	8,740	7,204
- non-credit courses	416	42	-	-	-	458	418
- other	394	-	-	-	-	394	315
Gifts, grants and bequests	240	920	198	-	198	1,556	1,528
Sales of services and products	-	-	-	8,045	-	8,045	7,448
Investment income	1,514	72	-	70	176	1,832	2,138
Other revenue	138	-	-	-	93	231	328
Authorized capital borrowings	-	-	-	-	478	478	844
	65,090	5,611	5,677	8,115	5,197	89,680	85,885
EXPENDITURE							
Salaries-faculty	21,991	1,852	275	-	-	26,108	24,972
-other instruction and research	5,017	827	2,364	-	-	6,208	5,694
-support staff(academic,library,student and ancillary services,maintenance,admin,other)							
Total salaries	19,262	631	274	2,371	-	22,528	23,062
Employee benefits	46,760	3,300	2,913	2,371	-	54,844	53,728
Travel	5,783	183	183	225	-	6,391	5,829
Library acquisitions	1,471	331	444	15	-	2,211	2,229
Operational supplies and expenses	2,590	125	31	-	-	2,446	2,100
Equipment purchases	4,663	639	742	322	-	6,366	6,537
Equipment rental and maintenance	1,112	216	706	90	557	2,681	2,839
Utilities	1,157	4	19	12	-	1,192	1,013
Scholarships, fellowships and bursaries	1,646	-	-	285	-	1,931	2,033
Cost of goods sold	1,333	371	69	-	-	1,723	1,485
Debt service	-	-	-	3,356	-	3,356	3,210
Buildings	-	-	-	668	-	482	3,923
Land and site improvements	-	-	-	-	-	157	214
Internal cost allocations	4,095	370	294	-	157	3,996	384
External cost recoveries	(6,047)	(194)	(60)	-	-	(2,510)	-
	67,441	5,272	5,341	7,404	4,808	85,266	82,695
TRANSFERS AND APPROPRIATIONS							
Inter-fund transfers	(206)	-	-	-	156	(50)	-
Appropriations released to meet expenditures	4,095	-	-	60	-	4,115	4,205
New appropriations	(6,047)	-	-	(771)	-	(7,418)	(5,871)
Transfer to University of Victoria Foundation	-	-	-	-	-	-	(121)
	(2,798)	-	-	(711)	156	(3,353)	(1,787)
Net increase (decrease) during year	(159)	339	336	-	545	1,061	1,403
Fund balances at beginning of year	1,049	3,484	1,125	-	1,366	7,044	5,641
Fund balances at end of year	890	3,823	1,461	-	1,931	8,105	7,044

STATEMENT OF CHANGES IN GENERAL OPERATING FUND

Statement 4

Year ended March 31, 1984

(thousands of dollars)

	1984	1983
REVENUE		
Government grants and contracts - provincial	53,756	53,716
- federal	241	54
Student fees - credit courses	8,391	6,889
- non-credit courses	416	383
- other	384	315
Gifts, grants and bequests	240	7
Investment income	1,514	1,787
Other revenue	138	316
	65,080	63,467
EXPENDITURE		
Salaries - faculty	23,981	23,050
- other instruction and research	3,017	3,102
- other support staff	19,262	19,630
Total salaries	46,260	45,782
Employee benefits	5,783	5,386
Travel	1,421	1,535
Library acquisitions	2,290	1,964
Operational supplies and expenses	4,663	4,982
Equipment purchases	1,112	1,663
Equipment rental and maintenance	1,157	991
Utilities	1,646	1,767
Scholarships, fellowships and bursaries	1,333	1,160
Internal cost allocations	(958)	(1,045)
External cost recoveries	(2,266)	(2,581)
	62,441	61,604
TRANSFERS AND APPROPRIATIONS		
Inter-fund transfers	(206)	(88)
Appropriations released to meet expenditures	4,055	3,731
New appropriations	(6,647)	(5,550)
	(2,798)	(1,907)
Net decrease during year	(159)	(44)
Fund balance at beginning of year	1,049	1,093
Fund balance at end of year	890	1,049

STATEMENT OF CHANGES IN SPECIFIC PURPOSES FUND
 Year ended March 31, 1984
 (thousands of dollars)

Statement 5

	1984	1983
REVENUE		
Government grants and contracts - provincial	3,764	3,308
- federal	464	689
Student fees - credit courses	349	315
- non-credit courses	42	35
Gifts, grants and bequests	920	1,171
Investment income	72	133
	5,611	5,651
EXPENDITURE		
Salaries - faculty	1,852	1,770
- other instruction and research	827	700
- other support staff	621	801
Total salaries	3,300	3,271
Employee benefits	200	155
Travel	331	336
Library acquisitions	125	106
Operational supplies and expenses	639	521
Equipment purchases	216	39
Equipment rental and maintenance	4	4
Scholarships, fellowships and bursaries	321	261
Internal cost allocations	320	102
External cost recoveries	(184)	(220)
	5,272	4,575
Transfer to University of Victoria Foundation	-	(121)
Net increase during year	339	955
Fund balance at beginning of year	3,484	2,529
Fund balance at end of year	3,823	3,484

STATEMENT OF CHANGES IN ANCILLARY ENTERPRISES FUND

Statement 7

Year ended March 31, 1984

(thousands of dollars)

	BOOKSTORE & SHOP	FOOD SERVICES	RESIDENCES	TOTAL 1984	TOTAL 1983
REVENUE					
Sales of services and products	2,759	3,329	1,957	8,045	7,448
Investment income	(12)	70	12	70	66
	2,747	3,399	1,969	8,115	7,514
EXPENDITURE					
Salaries	453	1,298	620	2,371	2,373
Employee benefits	48	111	66	225	164
Travel	5	4	6	15	14
Operational supplies and expenses	68	128	126	322	329
Equipment purchases	6	55	29	90	316
Equipment rental and maintenance	3	5	4	12	16
Utilities	9	77	199	285	266
Cost of goods sold	2,076	1,280	-	3,356	3,210
Debt service	-	-	668	668	667
Internal cost allocations	35	16	9	60	312
	2,703	2,974	1,727	7,404	7,667
TRANSFERS AND APPROPRIATIONS					
Appropriations released to meet expenditures	26	17	17	60	474
New appropriations	(70)	(442)	(259)	(771)	(321)
	(44)	(425)	(242)	(711)	153
Net increase during year	-	-	-	-	-
Fund balance at beginning of year	-	-	-	-	-
Fund balance at end of year	-	-	-	-	-

STATEMENT OF CHANGES IN CAPITAL FUND

Statement 8

Year ended March 31, 1984

(thousands of dollars)

	1984	1983
REVENUE		
Government grants and contracts - provincial	4,252	3,602
Gifts, grants and bequests	198	180
Investment income	176	152
Other revenue	93	12
Authorized capital borrowings	478	844
	5,197	4,790
EXPENDITURE		
Salaries	-	1
Operational supplies and expenses	-	7
Equipment purchases	557	192
Debt service	3,328	3,256
Buildings	482	214
Land and site improvements	157	384
Internal cost allocations	284	466
	4,808	4,520
Inter-fund transfers	156	88
Net increase during year	545	358
Fund balance at beginning of year	1,386	1,028
Fund balance at end of year	1,931	1,386

Statement 9

STATEMENT OF CHANGES IN NON-EXPENDABLE STUDENT LOAN AND ENDOWMENT PRINCIPAL FUNDS

Year ended March 31, 1984

(thousands of dollars)

	STUDENT LOAN	ENDOWMENT	TOTAL 1984	TOTAL 1983
ADDITIONS				
Gifts, grants and bequests	-	-	-	5
Bad loan recoveries	2	-	2	1
Transfer from general operating fund	50	-	50	-
	52	-	52	6
DEDUCTIONS				
Transfers to University of Victoria Foundation	-	-	-	497
Net increase (decrease) during year	52	-	52	(491)
Fund balances at beginning of year	43	105	148	639
Fund balances at end of year	95	105	200	148

STATEMENT OF CHANGES IN EQUITY IN PLANT ASSETS

Statement 10

Year ended March 31, 1984

(thousands of dollars)

	1984	1983
EQUITY INCREASED BY		
Additions to plant assets	1,479	1,260
Repayment of capital borrowings from -		
Provincial government grants	621	594
Interest earnings on sinking fund	219	188
Ancillary enterprise operations	57	56
	2,376	2,098
EQUITY DECREASED BY		
New capital borrowings	478	844
Net increase during year	1,898	1,254
Equity at beginning of year	53,185	51,931
Equity at end of year	55,083	53,185

NOTES TO FINANCIAL STATEMENTS

March 31, 1984

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

(A) General

These financial statements have been prepared in accordance with accounting principles generally accepted for universities as described in the 'Guide to Accounting Principles, Practices and Standards of Disclosure for Universities and Colleges of Canada' published in 1984 by the Canadian Association of University Business Officers (CAUBO).

The Guide provides a transition period of several years for full compliance. Where full compliance has not yet been achieved, the fact is disclosed in these notes.

(B) Fund Accounting

The University employs fund accounting in order to recognize restrictions placed on the use of resources by donors and granting agencies or by the Board of Governors. Separate accounts are maintained for each fund to ensure observance of these restrictions.

For financial reporting purposes the balance sheet combines the assets and liabilities of all funds. The statements of changes in funds show the revenues and expenditures of each fund.

Funds are classified as expendable or non-expendable. Expendable funds are those which may be expended in their entirety within the restrictions referred to above. Non-expendable funds comprise gifts and other receipts that are to be held as investment principal or used for making loans to students.

Funds with similar characteristics are grouped together for reporting purposes as follows:

General Operating

Revenues which the Board of Governors administers at its discretion.

Specific Purposes

Donations, grants and investment income from endowment principal, to be used for designated projects and purposes.

Sponsored Research

Gifts, grants and contract revenue in support of research.

Ancillary Enterprises

Revenue from service operations which are expected to function on a self-supporting basis. These enterprises are charged with most costs associated with their operations, including debt service and provisions for repair and replacement of facilities.

Capital

Amounts received for acquisition of plant assets, major renovations and repayment of long term debt.

Student Loan

Amounts held for making loans to students.

Endowment Principal

Amounts held as invested principal, the income from which is placed in the Specific Purposes Fund.

(C) Accrual Accounting

The University follows the accrual basis of accounting recommended by CAUBO. Revenue is recorded when received or receivable. Expenditures are recorded when the goods or services are received. No accrual is made for salaries, employees' vacation pay or study leave support.

(D) Appropriations

Appropriations are set aside from General Operating and Ancillary Enterprises Funds for future major or specific project expenditures and in respect of certain unexpended budget allocations. These appropriations are released when the expenditures to which they relate are made.

(E) Investments

Temporary investments consist of short term deposits, treasury bills and corporate notes. Other investments are held as endowment principal. All are recorded at cost, which approximates their market value.

(F) Inventories

Inventories of supplies are recorded at cost. Inventories of merchandise held for resale are stated at the lower of cost and net realizable value.

(G) Plant Assets

In accordance with the CAUBO Guide, all expenditures for plant asset additions are charged to the fund which provided the resources, and no depreciation is recorded.

The CAUBO Guide recommends that all plant asset additions be recorded at cost on the balance sheet, regardless of the source of funds.

The University's current practice, which does not yet comply with the CAUBO Guide, is to record at cost on the balance sheet only those plant asset additions which have been financed from the Capital Fund.

(H) Capital Borrowings

Certain capital fund expenditures are financed under borrowing authority granted by the Province of B.C. These authorized borrowings are therefore recorded as revenue in the Capital Fund in the same year as the expenditures are recorded. Grants subsequently received from the Province of B.C. to repay the principal of these borrowings are not recorded as revenue in order to avoid duplication.

NOTE 2 DEFERRED CHARGES

These represent the prepayment of long term equipment rental costs. The costs are being amortized on a straight line basis over 10 years from the date of installation. The amortization charge in 1983-84 was \$90,717.

NOTE 3 CAPITAL FUNDS HELD IN TRUST

In March 1984, pursuant to the University of Victoria Special Appropriation Act 1984, the Province of B.C. set aside \$16,000,000 in a trust account held by the Minister of Finance for the purpose of financing, constructing and equipping a Science and Engineering facility at the University. This amount is recorded as an asset on the balance sheet.

As at March 31, 1984 expenditures of \$706,451 had been charged to the Capital Fund for this project, and an equal amount is therefore recorded as provincial grant revenue in the Capital Fund.

The remaining \$15,293,549 is shown as deferred capital funds revenue on the balance sheet. This deferred amount will be recorded as revenue in the Capital Fund as further project expenditures are incurred and charged to the Capital Fund.

NOTE 4 BANK LOANS

Demand loans totalling \$1,263,742 are payable to the Bank of Montreal at prime interest rate, under the authority of the Educational Institution Capital Finance Act. These loans will be repaid with funds received from the Province of B.C. for that purpose or refinanced through debentures issued by the University to the B.C. Educational Institutions Capital Financing Authority.

NOTE 5 LONG TERM DEBT

(A) Debentures issued under the Educational Institution Capital Finance Act. Payments to the sinking fund held by the B.C. Educational Institutions Capital Financing Authority are based on the discounted present values required to fund repayment of the debentures at maturity. These debentures can be recalled by the Authority giving not less than 5 months' notice. Sinking fund and interest payments are made from funds received from the Province of B.C. for that purpose or from the Ancillary Enterprises Fund.

		Long term debt	Annual payments
9.41% to 17% due 1986 to 2002	Principal	\$28,815,946	\$4,432,086
	Sinking fund	2,692,646	
	Net	26,123,300	

(B) Debentures issued under Orders-in-Council to the Canada Mortgage and Housing Corporation secured by a mortgage on the student residences and Commons Building. Principal and interest payments are made from the Ancillary Enterprises Fund.

5.125% to 9.5% due 2015 to 2030	4,156,595	353,829
Total	<u>\$30,279,895</u>	<u>\$4,785,915</u>

NOTE 6 GROUP LIFE AND DISABILITY INSURANCE RESERVES

Until April 30, 1984 the University of Victoria, The University of British Columbia and Simon Fraser University jointly administered the reserve funds relating to the universities' group life insurance and long term disability insurance plans. This arrangement has now been terminated and each university will receive its share of the reserve funds. The University of Victoria's share of the reserve funds is considered adequate to meet its existing commitments under these insurance plans.

NOTE 7 COMMITMENTS

In June 1984 the University let a contract for construction of the Science and Engineering Complex at a cost of \$11,638,500. This commitment will be financed from monies held in trust for that purpose by the Province of B.C. (see Note 3).

NOTE 8 UNIVERSITY OF VICTORIA FOUNDATION

These statements do not include endowment funds held for the University's benefit by the University of Victoria Foundation, a separately incorporated body. Combined statements are also published for the two organizations.

NOTE 9 FINANCIAL STATEMENT PRESENTATION AND COMPARATIVE FIGURES

These statements are substantially changed from the 1983 format in order to adopt the presentation recommended for universities by CALBO. 1983 figures have been restated where necessary for comparison, but with no resulting effect on fund balances.

W.L.C. DEVELOPMENTS LTD.



1075 West Georgia Street
Vancouver, British Columbia V6E 3G1
(604) 682-4711 Telex 04-507740

February 23, 1984

AUDITORS' REPORT

To the Shareholder of
W.L.C. Developments Ltd.:

We have examined the consolidated balance sheet of W.L.C. Developments Ltd. as at December 31, 1983 and the consolidated statements of operations and deficit and changes in financial position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Company as at December 31, 1983 and the results of its operations and the changes in its financial position for the year then ended in accordance with generally accepted accounting principles.

A handwritten signature in cursive script that reads 'Price Waterhouse'.

Chartered Accountants

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF OPERATIONS AND DEFICIT
YEAR ENDED DECEMBER 31, 1983
(Note 1)

Revenue:		
Golf course-		
Agreement	\$1,100,000	
Operations	193,407	
Miscellaneous	11,509	
		\$ 1,304,916
Expenses:		
Administration	324,731	
Consulting	177,645	
Financing costs	808,518	
Golf course	260,926	
Miscellaneous	66,449	
Professional fees	205,017	
Whistler Resort Association dues	203,928	
		2,047,214
Loss from operations		742,298
Forgiveness of advance (Note 8)		200,000
Loss before extraordinary item		542,298
Extraordinary item:		
Write-off of excess of cost of investment over value of net assets acquired		11,573,686
Loss for year and deficit at end of year		\$12,115,984

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED BALANCE SHEET - DECEMBER 31, 1983
(Note 1)

ASSETS

Accounts and agreement receivable (Note 3)		\$	606,478
Inventory of land for resale (Note 4):			
Whistler Village	\$5,567,995		
Blackcomb Mountain Benchlands	<u>3,593,774</u>		
			9,161,769
Tennis court facility			83,026
Golf course			237,329
Conference Centre (Note 5)			201,908
Other assets			<u>2,792</u>
		\$	<u>10,293,302</u>

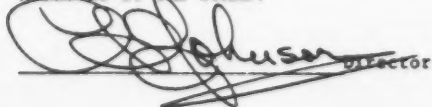
LIABILITIES

Bank indebtedness	\$	26,772
Accounts and holdbacks payable		297,402
Interest payable		253,259
Loan payable (Note 6)		8,025,000
Due to Resort Municipality of Whistler (Note 7)		3,356,852
Due to Province of British Columbia (Note 8)		<u>10,450,000</u>
		22,409,285

SHAREHOLDER'S DEFICIENCY

Share capital:		
Authorized-		
10,000 common shares without par value		
Issued-		
1 share		1
Deficit		<u>12,115,984</u>
		(12,115,983)
Commitments (Note 9)		
Subsequent event (Note 10)		
		<u>\$ 10,293,302</u>

APPROVED BY THE BOARD:


Director
Director

W.L.C. DEVELOPMENTS LTD.

CONSOLIDATED STATEMENT OF CHANGES IN FINANCIAL POSITION
 YEAR ENDED DECEMBER 31, 1983
 (Note 1)

Sources of cash:		
Issuance of share capital	\$	1
Increase in amount due to Resort Municipality of Whistler		3,356,852
Increase in amount due to Province of British Columbia		10,650,000
Increase in loan payable		8,025,000
Increase in interest payable		253,259
Increase in accounts and holdbacks payable		<u>297,402</u>
		\$22,582,514
Uses of cash:		
Operations-		
Loss before extraordinary item	\$	542,298
Item not affecting cash - forgiveness of advance		<u>200,000</u>
		742,298
Extraordinary item		11,573,686
Item not affecting cash - write-off of excess of cost of investment over value of net assets acquired		<u>(11,573,686)</u>
		742,298
Additions to other assets		2,792
Additions to Conference Centre		201,908
Additions to tennis court facility		83,026
Additions to golf course		237,329
Additions to inventory of land for resale		9,161,769
Increase in accounts receivable		606,478
Goodwill on consolidation		<u>11,573,686</u>
		<u>22,609,286</u>
Decrease in cash and bank indebtedness at end of year	\$	<u><u>26,772</u></u>

W.L.C. DEVELOPMENTS LTD.

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. Incorporation:

W.L.C. Developments Ltd. is a government corporation, incorporated January 5, 1983 under the Company Act of B.C. All outstanding shares are owned by the Province of British Columbia.

The Company is engaged in the development of the Whistler Village lands and the Blackcomb Mountain Benchlands as a destination resort.

2. Significant accounting policies:

(a) Principles of consolidation-

The consolidated financial statements include the accounts of the Company and its wholly-owned subsidiary, Whistler Village Land Co. Ltd.

(b) Valuation-

The Company records its assets at historical cost.

(c) Capitalization-

The Company capitalizes, as part of land costs, the costs incurred relating to the construction of the infrastructure, roads and bridges. All other costs relating to land are expensed in the year incurred.

(d) Goodwill-

During the year W.L.C. Developments Ltd. acquired all outstanding shares of Whistler Village Land Co. Ltd. from the Resort Municipality of Whistler. At the date of acquisition the excess cost of investment over value of net assets acquired was \$11,573,686. This amount has been written off to operations as an extraordinary item in the current year as, in the opinion of management, its value is permanently impaired.

3. Accounts and agreement receivable:

Accounts receivable	\$ 51,952
Agreement receivable	<u>554,526</u>
	<u>\$606,478</u>

Notes
Page 2

3. Accounts and agreement receivable continued:

The agreement receivable is the amount due under the Golf Course Agreement. Under this agreement dated May 2, 1983 the developer of the golf course agreed to pay the Company \$1,100,000. As at December 31, 1983 approximately \$545,000 had been received. The balance is to be paid as the developer sells lands conveyed to it in exchange for the golf course.

4. Inventory of land for resale:

	Whistler Village	Blackcomb Mountain Benchlands	Total
Balance, beginning of year	\$ -	\$ -	\$ -
Add:			
Acquired on purchase of Whistler Village Land Co. Ltd.	5,269,961	3,593,774	8,863,735
Costs capitalized during the year	<u>298,034</u>	<u>-</u>	<u>298,034</u>
Balance, end of year	<u>\$5,567,995</u>	<u>\$3,593,774</u>	<u>\$9,161,769</u>

5. Conference Centre:

During the year the Resort Municipality of Whistler transferred the Conference Centre to the Company for \$1. In management's opinion the value to the Company of the Conference Centre is approximately \$3,189,000 (Note 9(b)).

6. Loan payable:

The following amounts are due to the Victoria & Grey Trust Company (Victoria & Grey)-

Line of credit	\$ 275,000
Promissory note	<u>7,750,000</u>
	<u>\$8,025,000</u>

6. Loan payable continued:

The line of credit bears interest at $\frac{3}{4}$ of 1% less than the average prime rate of the Canadian Imperial Bank of Commerce (the CIBC). Interest is payable monthly but may be capitalized at the Company's option.

The promissory note bears interest at $\frac{3}{4}$ of 1% less than the average prime rate of the CIBC and matures September 7, 1990. Interest is payable quarterly. The note is redeemable by the Company on or after September 7, 1985.

In consideration of the guarantee of the Province of British Columbia (the Province) to Victoria & Grey as to the repayment of the loan, the Company has agreed to indemnify and to provide security to the Province for any losses occasioned by it.

7. Due to Resort Municipality of Whistler:

This debt is interest-free and repayable only after all the liabilities of the Company have been paid and the Company has been wound up.

8. Due to Province of British Columbia:

On March 7, 1979, the wholly-owned subsidiary agreed to undertake certain capital projects in relation to the development of the Whistler area as a destination resort to be jointly financed by the Government of Canada and the Province of British Columbia (the Province) through the Travel Industry Development Subsidiary Agreement (T.I.D.S.A.), up to \$10,450,000. The funding is in the form of a loan subject to certain conditions. One-half of the loan is forgivable five years after the completion date of the projects and the balance is forgivable after an additional five years (Note 10).

As at December 31, 1983, the full amount of \$10,450,000 has been received from the Province and applied to the capital projects in accordance with the T.I.D.S.A. agreement. An additional \$200,000 has been received from the Province, through the Ministry of the Provincial Secretary and Government Services, as an advance against a grant of \$400,000 toward the capital cost of the Conference Centre at Whistler. The balance of the grant is payable to the Company upon the completion of the Centre. During the year the Province forgave the liability to repay the advance of \$200,000.

9. Commitments:

- (a) Under an agreement dated January 11, 1979, Fortress Mountain Resorts Ltd. (Fortress) has an option to purchase the Blackcomb Mountain Benchlands. The option price is equal to approximately \$25,000 per net developable hectare, which approximates cost. The option price is subject to escalation factors which depend upon the date on which the option is exercised. The option expires in February 2014, but may expire early, in 2004, in which event Fortress has a right of first refusal to 2014.

Under another agreement dated May 1, 1979, the wholly-owned subsidiary has agreed to make all reasonable efforts to obtain title to approximately 17 hectares of land contiguous to the land subject to the January 11, 1979 option and to extend to Fortress the option to these lands at an option price of approximately \$37,500 per net developable hectare. The option price is subject to the same escalation factors as are contained in the January 11, 1979 option. This option expires in January 1990.

Under an unregistered agreement dated May 1, 1979 with Fortress, the wholly-owned subsidiary has agreed to construct, or cause to be constructed, ten tennis courts by July 31, 1983 and to fund a highway crossing for golfers at no less than \$75,000 and no more than \$125,000. The wholly-owned subsidiary is presently negotiating its release from the agreement.

- (b) The Company is currently considering the completion of the Conference Centre. In management's opinion the estimated cost to complete is approximately \$7,650,000.

10. Subsequent event:

Subsequent to the year-end the Company received and accepted a proposal to modify the T.I.D.S.A. agreement such that \$6,650,000 would be forgiven in 1984 with the balance of \$3,800,000 to be forgiven upon the completion of the Conference Centre. Finalization of the revised agreement requires approval by the Province of British Columbia.

11. Related parties:

All related party transactions between the Company and the Province of British Columbia are reflected in these financial statements.

WORKERS' COMPENSATION BOARD OF BRITISH COLUMBIA



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Chairman and Members of the
Workers' Compensation Board, and

To the Minister of Labour
Province of British Columbia:

I have examined the balance sheet of the Workers' Compensation Board as at 31 December 1983 and the statements of income and expense and unfunded liability, changes in fund liabilities, changes in special reserve balances and changes in financial position for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Board as at 31 December 1983 and the results of its operations and the changes in its fund and special reserve balances and financial position for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
7 March 1984

EXHIBIT 1

WORKERS' COMPENSATION BOARD

BALANCE SHEET
AS AT 31 DECEMBER 1983
(in \$,000's)

ASSETS	1983	1982
Cash and short term deposits	441,593	478,805
Assessments and accrued interest receivable	162,974	181,669
Deposit account unfinalled claims receivable	63,333	54,044
Long-term investments	1,027,329	717,597
Market value: 1983 944,529		
1982 636,943		
Fixed assets, net of accumulated depreciation (Note 4)	50,152	51,283
	<u>1,745,381</u>	<u>1,483,398</u>

LIABILITIES AND FUND BALANCES

Accounts payable and accrued liabilities	15,311	14,460
Deposit accounts	3,016	2,975
Accident fund:		
Liabilities (Exhibit 3)	2,105,263	1,920,692
Special Reserves (Exhibit 4)	<u>16,429</u>	<u>12,178</u>
	2,121,692	1,932,870
Silicosis fund liabilities (Exhibit 3)	38,565	37,087
Unfunded liability (Exhibit 2)	(433,559)	(504,350)
Credit arising from revaluation of fixed assets (Note 4)	356	356
	<u>1,745,381</u>	<u>1,483,398</u>

The accompanying six notes are an integral part of these financial statements.

Approved by the Board:

W. R. Fleisher
W. R. Fleisher
Chairman

R. B. Bucher
R. B. Bucher
Commissioner

G. W. Hall
G. W. Hall
Commissioner

M. Parr
M. Parr
Commissioner

H. E. Scollan
H. E. Scollan
Commissioner

EXHIBIT 2

WORKERS' COMPENSATION BOARD

STATEMENT OF INCOME AND EXPENSE AND UNFUNDED LIABILITY
FOR THE YEAR ENDED 31 DECEMBER 1983
(in \$,000's)

	<u>1983</u>	<u>1982</u>
INCOME		
Assessments		
Classes	423,799	449,395
Deposit accounts	30,942	29,955
Penalties	<u>3,098</u>	<u>4,518</u>
	457,839	483,868
Investment income	<u>139,468</u>	<u>130,039</u>
	<u>597,307</u>	<u>613,907</u>
EXPENSE		
Current year claims		
Wage loss compensation	75,462	79,307
Medical aid payments	24,458	24,900
Pension awards, capitalized values	12,545	13,805
Provision for unfinalled claims	<u>180,569</u>	<u>192,427</u>
	<u>293,034</u>	<u>310,439</u>
Prior years' claims		
Investment income allocated to fund liabilities and special reserves	139,468	130,039
Adjustment to prior years' actuarial estimates	<u>9,648</u>	<u>88,815</u>
	<u>149,116</u>	<u>218,854</u>
Administration	<u>67,866</u>	<u>66,908</u>
	<u>510,016</u>	<u>596,201</u>
NET INCOME APPLIED TO UNFUNDED LIABILITY	87,291	17,706
UNFUNDED LIABILITY - 1 January	(504,350)	(509,756)
APPROPRIATION TO SPECIAL RESERVES	<u>(16,500)</u>	<u>(12,300)</u>
UNFUNDED LIABILITY - 31 December	<u>(433,559)</u>	<u>(504,350)</u>

EXHIBIT 3

WORKERS' COMPENSATION BOARD
STATEMENT OF CHANGES IN FUND LIABILITIES
FOR THE YEAR ENDED 31 DECEMBER 1983
(in \$,000's)

	Accident Fund		Silicosis Fund	
	1983	1982	1983	1982
ADDITIONS TO THE FUND LIABILITIES				
Investment income allocation	136,405	126,803	2,513	2,822
Adjustment to prior years' actuarial estimates	10,175	90,147	(527)	(1,333)
Pension awards, capitalized values	18,781	20,318	124	45
Provision for unfinalled claims	178,363	190,891	2,206	1,536
	<u>343,724</u>	<u>428,159</u>	<u>4,316</u>	<u>3,070</u>
DEDUCTIONS FROM THE FUND LIABILITIES				
Pensions paid	81,844	70,745	2,700	2,572
Wage loss compensation	44,472	45,108	-	(21)
Medical aid payments	32,837	30,789	138	180
	<u>159,153</u>	<u>146,642</u>	<u>2,838</u>	<u>2,731</u>
CURRENT YEAR INCREASE	184,571	281,517	1,478	339
BALANCE - 1 January	1,920,692	1,639,175	37,087	36,748
BALANCE - 31 December (Exhibit 1)	<u>2,105,263</u>	<u>1,920,692</u>	<u>38,565</u>	<u>37,087</u>
Represented by:				
Provision for unfinalled claims	988,420	897,677	14,993	14,213
Pension awards, capitalized values	1,116,843	1,023,015	23,572	22,874
	<u>2,105,263</u>	<u>1,920,692</u>	<u>38,565</u>	<u>37,087</u>

EXHIBIT 4

WORKERS' COMPENSATION BOARD

STATEMENT OF CHANGES IN SPECIAL RESERVE
BALANCES FOR THE YEAR ENDED 31 DECEMBER 1983
(in \$,000's)

	Contingent	Disaster	Enhancement	Total	
				1983	1982
ADDITIONS TO THE RESERVES					
Appropriation of unfunded liability	-	2,500	14,000	16,500	12,300
Investment income allocation	46	148	356	550	414
	<u>46</u>	<u>2,648</u>	<u>14,356</u>	<u>17,050</u>	<u>12,714</u>
DEDUCTIONS FROM THE RESERVES					
Pension awards, capitalized values	-	1,773	4,180	5,953	6,076
Wage loss compensation	-	111	4,703	4,814	2,660
Medical aid payments	-	21	2,011	2,032	1,069
	<u>-</u>	<u>1,905</u>	<u>10,894</u>	<u>12,799</u>	<u>9,805</u>
CURRENT YEAR INCREASE	46	743	3,462	4,251	2,909
BALANCE - 1 January	479	2,508	9,191	12,178	9,269
BALANCE - 31 December (Exhibit 1)	<u>525</u>	<u>3,251</u>	<u>12,653</u>	<u>16,429</u>	<u>12,178</u>

WORKERS' COMPENSATION BOARD

EXHIBIT 5

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED 31 DECEMBER 1983
(in \$,000's)

	<u>1983</u>	<u>1982</u>
FUNDS PROVIDED FROM		
Net income applied to unfunded liability	87,291	17,706
Add (deduct) items not requiring cash:		
Provision for unfinalled claims	180,569	192,427
Adjustment to prior years' actuarial estimates	9,648	88,815
Investment income allocated to fund liabilities and special reserves	139,468	130,039
Pension awards, capitalized values	12,545	13,805
Depreciation	2,655	1,812
(Gain) loss on disposal of fixed assets	(15)	45
	<u>432,161</u>	<u>444,649</u>
Deduct:		
Cash applied in settlement of fund liabilities or charged against special reserves:		
Pensions paid	84,544	73,317
Wage loss compensation	49,286	47,747
Medical aid payments	35,007	32,038
	<u>168,837</u>	<u>153,102</u>
Cash generated from operations	263,324	291,547
Pension payments recovered from third parties	407	481
Proceeds from disposal of fixed assets	50	46
Decrease (increase) in assessments and accrued interest receivable	18,695	(42,153)
Net increase in other liabilities	892	1,495
	<u>283,368</u>	<u>251,416</u>
FUNDS APPLIED TO		
Purchase of fixed assets	1,559	13,775
Increase in deposit account unfinalled claims receivable	9,289	6,625
	<u>10,848</u>	<u>20,400</u>
INCREASE IN FUNDS INVESTED	272,520	231,016
FUNDS INVESTED - 1 January	<u>1,196,402</u>	<u>965,386</u>
- 31 December	<u>1,468,922</u>	<u>1,196,402</u>
COMPONENTS OF INCREASE IN FUNDS INVESTED		
(Decrease) increase in cash and short-term deposits	(37,212)	181,554
Increase in long-term investments	<u>309,732</u>	<u>49,462</u>
	<u>272,520</u>	<u>231,016</u>

**WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1983**

Note 1 - Significant Accounting Policies

(a) Fund Accounting

Although the liabilities and reserves of the Board are allocated to the Accident and Silicosis Funds and various sub-divisions thereof, the assets are accounted for on a pool basis with no allocation of individual assets to specific funds.

(b) Fixed Assets

Fixed assets are recorded at cost, except for land acquired before 1970 which is recorded at appraised value. They are depreciated on a straight-line basis over their estimated useful lives as follows:

Buildings	20 or 40 years
Equipment	4 to 10 years
Furniture	10 years
Vehicles	5 years

(c) Investments

Investments are valued at amortized cost. The straight-line method of amortization is used. Capital losses or gains on the sale of bonds are charged against or taken into income in the year of the transaction.

(d) Fund Liabilities

The liabilities for unfinalled claims and pensions are calculated by the Board in accordance with assumptions and methods approved by the consulting actuary appointed by the Board. The report of the consulting actuary is appended to these financial statements.

(e) Unfinalled Claims

Provisions for future claims costs relating to injuries occurring prior to 31 December 1983 for which the final settlement has not been determined are credited to the unfinalled claims liabilities which are part of the Accident and Silicosis Funds established under Sections 39 (1) (c) and 41 (2) (b) of the Workers' Compensation Act. Wage loss

WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1983

compensation and medical aid payments, and the capitalized value of pensions awarded after the year of injury (or after the year in which the claim is allowed, in the case of Silicosis), are charged to the respective unfinalled claims liabilities.

(f) Pensions

Capitalized values of pensions awarded are credited to the pension liability provisions, which are then charged with pensions paid. When a pension is awarded for an injury which occurred in the current year its capitalized value is treated as a current period expense. In the case of a pension awarded after the year of the injury (or after the year in which the claim is allowed, in the case of Silicosis), the pension is charged to the appropriate unfinalled claims liability.

(g) Special Reserves

The special reserves established pursuant to Section 39 of the Workers' Compensation Act are:

- (i) Contingent Reserve [Section 39 (1)(b)] which provides a reserve in aid of industries or classes which may become depleted or extinguished.
- (ii) Disaster Reserve [Section 39 (1)(d)] which provides a reserve to be used to meet the loss arising from a disaster or other circumstance which the Board considers would unfairly burden the employers in a particular class.
- (iii) Enhancement Reserve [Section 39 (1)(e)] which provides a reserve for payment of that portion of a disability enhanced by reason of a pre-existing disease, condition or disability.

A determination is made by the Board of the amounts required to maintain these reserves at an adequate level. This "levy" is prorated to the various employer classes.

WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1983

(h) Prior Years' Claims

All amounts recorded as "Provision for unfinalled claims" and as "Pensions awarded, capitalized values" are the actuarial estimates of the net present values of these liabilities. The calculation of net present value assumes that the annual rate of return on the Board's investments will exceed the annual increase in the Consumer Price Index (CPI) by 2 3/8%.

Each year, benefits paid by the Board are increased in line with the CPI and the actuarial assumptions are modified to include more recent experience. This results in a revaluation of the actuarial estimates made in prior years.

Investment income received or receivable during the year is allocated to the fund liabilities to offset the revaluation.

The amount by which the revaluation exceeds investment income allocated is described in the statements as "adjustment to prior years' actuarial estimates" and is treated as a current period expense.

(i) Assessment Income and Assessments Receivable

As a significant portion of assessment income for the year is not received until after year end, the amount shown is an estimate based on statistical data. Adjustments to this estimate are made in the following year.

Note 2 - Fund Liabilities

Under the provisions of the Workers' Compensation Act, the Board is required to provide capitalized reserves sufficient to meet the payments of compensation occurring in future years in respect of all injuries occurring during the year under the Accident Fund and all claims allowed during the year under the Silicosis Fund.

The Board's estimates of the required reserves (unfinalled claims and pensions) together with the special reserves exceed the funded reserves by \$433,559,000 (1982 - \$504,350,000).

WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1983

Note 3 - Deposit Accounts

Certain employers have been placed by the Board in self-insuring or deposit classes and are required to deposit with the Board a sum of money determined by the Board.

They are billed on a monthly basis for compensation payments and pension awards made on their behalf, together with their proportionate share of administrative costs. The Board recognizes in its accounts both the current value of the estimated future payments for unfinalled claims and the amounts relative to these unfinalled claims to be received in the future from the deposit class employers.

The Board also acts as the agent of the Government of Canada for the payment of compensation to federal employees in British Columbia. Amounts disbursed are recovered from the Government of Canada on a monthly basis.

Note 4 - Fixed Assets (\$000's)

Fixed assets are comprised of the following items:

	----- 1983 -----			1982	
	Cost or Appraised Value	Depreciation	Accumulated Depreciation	Net Book Value	Net Book Value
Land*	1,350	-	-	1,350	1,350
Buildings	48,263	1,259	4,550	43,713	44,395
Furniture and Equipment	11,778	1,396	6,689	5,089	5,538
Totals	61,391	2,655	11,239	50,152	51,283

* Land - at cost	\$ 994
- at 1975 appraised value	356
	<u>\$1,350</u>

WORKERS' COMPENSATION BOARD
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 1983

Note 5 - Superannuation Fund

The cost to the Board of its contributions to the Workers' Compensation Board Superannuation Fund for 1983 was \$4,000,184 (1982 - \$3,036,603).

An actuarial valuation of the Fund's liabilities was carried out in 1982 at the request of the Trustees of the Superannuation Fund. Based on the Plan as amended and ignoring liabilities and financing for indexed supplementary pensions, the Superannuation Fund's unfunded liability as at 30 September 1982 was approximately \$24,000,000. This unfunded liability is not included in these financial statements.

Effective 1 January 1984, contributions by the Board have been increased so as to fund the unfunded liability over a 25 year period.

Note 6 - Comparative Figures

Certain 1982 comparative figures have been reclassified to conform with the financial statement presentation adopted for 1983.

ECKLER PARTNERS LTD.

ACTUARY'S REPORT

The Pension Liabilities for the Accident and Silicosis Funds are for pensions in effect as at December 31, 1983, but excluding pensions arising from injuries to Federal Government workers (Class 19). The present value of increases in pensions effective January 1, 1984 has been included in the Liabilities. The Pension Liabilities have been computed using the same mortality, net interest rate and other assumptions used for the valuation as at December 31, 1982. The net interest rate of 2-3/8% makes implicit provision for the future indexing of pensions on the assumption that interest earnings on Board assets in excess of 2-3/8% will correspond to future increases in the Consumer Price Index.

The Unfinalled Claims Liabilities for the Accident and Silicosis Funds are shown separately for rateable Classes and for deposit Classes (excluding Class 19), and are based on projections of future claims payments and awards using ratios developed from the Board's claims experience, average benefit rates, the net interest rate assumption of 2-3/8% and, where applicable, mortality, remarriage and other assumptions used for computing Pension Liabilities. The methods used in calculating these liabilities were substantially the same as those employed in the previous valuation as at December 31, 1982.

The liabilities included in this report have been computed by the Board in accordance with methods and assumptions approved by us. We have made such tests of the calculations as were deemed necessary. We have also examined the data upon which the calculations were based and found it to be sufficient for our purposes and consistent with the Board's financial statements.

ECKLER PARTNERS LTD.

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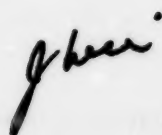
In our opinion, the amounts set out below, which have been determined by the methods and assumptions described above, make reasonable provision for the future liabilities of the Board as at December 31, 1983 subject to the Board levying assessments in future years sufficient to provide for any Consumer Price Index related increases in benefits that are greater than those which can be provided from interest earned on Board assets in excess of the valuation net interest rate of 2-3/8%.

Accident Fund

Pension Liabilities	\$1,116,843,000
Unfinalled Claims Liabilities	
- Rateable Classes	925,087,000
- Deposit Classes	<u>63,333,000</u>
	<u>\$2,105,263,000</u>

Silicosis Fund

Pension Liabilities	\$ 23,572,000
Unfinalled Claims Liabilities	<u>14,993,000</u>
	<u>\$ 38,565,000</u>



Jacob Levi, F.S.A., F.C.I.A.
Eckler Partners Ltd.
Consulting Actuaries

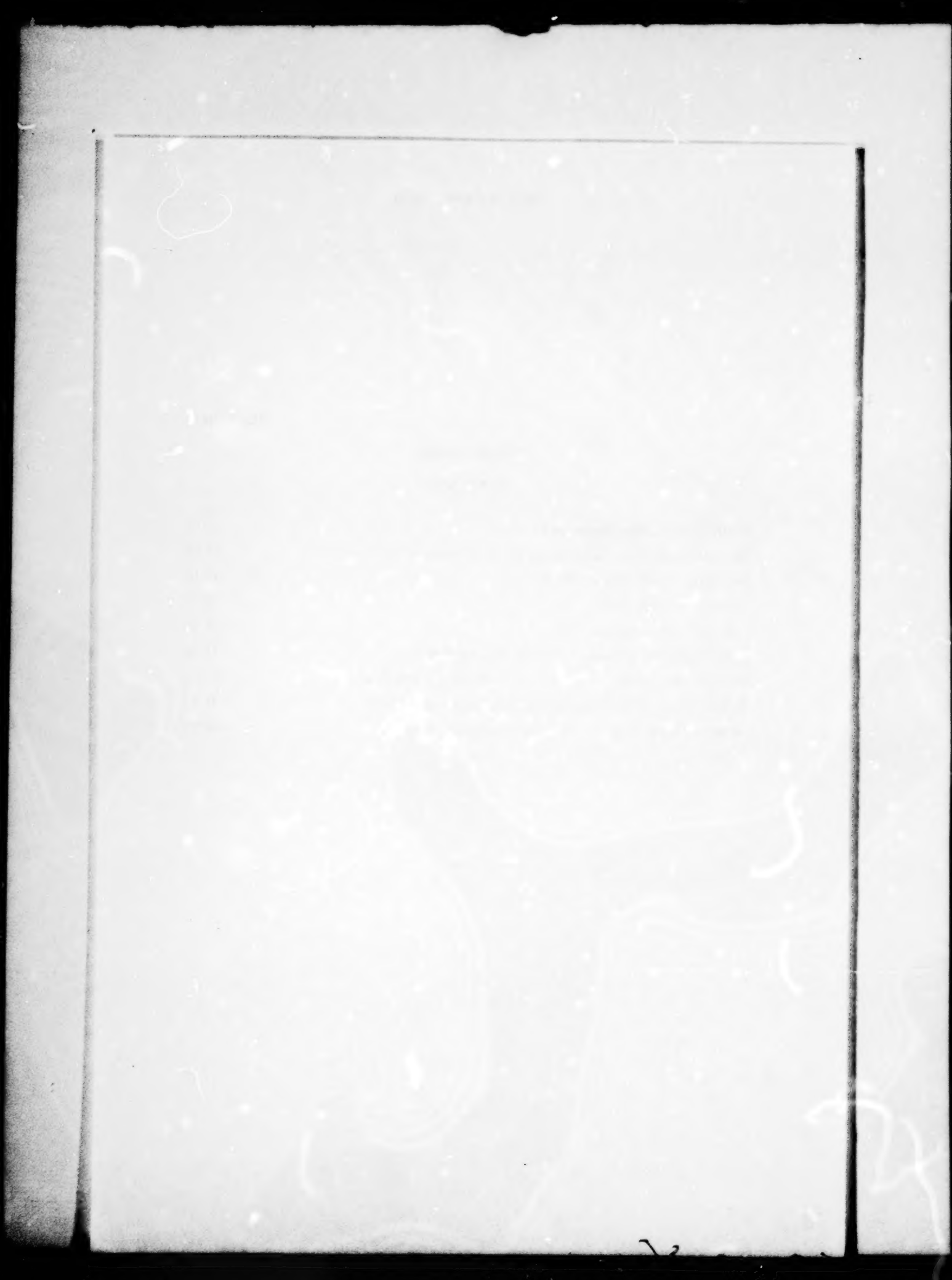
March 8, 1984

SECTION H

TRUST FUNDS

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PUBLIC SERVICE SUPERANNUATION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance:

I have examined the statement of financial position of the Public Service Superannuation Fund, a fund in the Ministry of Finance, as at 31 March 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1984 and the changes in its fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied on a basis consistent with that of the preceding year.

A handwritten signature in ink, appearing to read "Erna Morrison".

Erna Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

EXHIBIT A

PUBLIC SERVICE SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash in Treasury and pool investments	\$ 11,864,192	\$ 18,326,575
Contributions receivable	4,561,834	5,128,978
Accrued interest on investments	54,508,837	47,021,136
Investments (Notes 2 and 3)		
Short-term	779,587,659	611,633,344
Long-term (Note 3)	935,324,869	853,487,472
Deferred losses less gains on sale of investments (Note 4)	11,288,818	2,468,836
	<u>\$1,797,136,209</u>	<u>\$1,538,066,361</u>
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	\$ 1,977,840	\$ 221,298
FUND BALANCE (Exhibit B) (Note 5)		
Basic account	1,660,011,607	1,446,646,294
Inflation adjustment account	135,146,762	91,198,769
	<u>1,795,158,369</u>	<u>1,537,845,063</u>
	<u>\$1,797,136,209</u>	<u>\$1,538,066,361</u>

The nine accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook
John W Cook, F.C.I.A., Superannuation Commissioner

Victor Barwin
Victor Barwin, C.A., Controller, Superannuation Commission

EXHIBIT B

PUBLIC SERVICE SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	\$ 55,453,366	\$ 56,927,475
Inflation adjustment	14,869,932	15,053,529
Voluntary	823,208	570,458
Military service	765,150	334,196
Reinstatement	77,652	93,209
	<u>71,989,308</u>	<u>72,964,869</u>
Employers:		
Province of British Columbia		
Basic	61,069,508	73,210,114
Inflation adjustment	10,662,354	10,810,786
Other employers		
Basic	24,555,659	18,423,562
Inflation adjustment	4,206,149	4,222,741
	<u>100,493,730</u>	<u>106,667,203</u>
Transfers from other funds	836,845	2,366,011
Transfers from Members of the Legislative Assembly Superannuation Account (Note 6):		
Upon grant of allowance	2,257,798	134,378
In respect of inflation adjustment supplements	32,769	33,332
Income from investments (Note 2)	<u>171,476,124</u>	<u>160,104,162</u>
	<u>347,086,574</u>	<u>342,270,155</u>
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	62,038,243	54,056,332
Inflation adjustment supplements (Note 5)	10,789,647	6,279,568
	<u>72,827,890</u>	<u>60,335,900</u>
Refunds	14,616,005	9,646,423
Transfers to other funds	333,809	509,912
Administration expenses (Note 8(a))	1,448,502	-
Investment management services (Note 8(b))	547,062	-
	<u>89,773,268</u>	<u>71,072,235</u>
NET INCREASE IN FUND BALANCE	<u>257,313,306</u>	<u>271,197,920</u>
FUND BALANCE AT BEGINNING OF YEAR (NOTE 9)	<u>1,537,845,063</u>	<u>1,266,647,143</u>
FUND BALANCE AT END OF YEAR	<u>\$1,795,158,369</u>	<u>\$1,537,845,063</u>

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

1. DESCRIPTION OF THE PUBLIC SERVICE SUPERANNUATION PLAN

a) General

Under the Pension (Public Service) Act, the Public Service Superannuation Fund is a fund in the Ministry of Finance.

The Superannuation Commissioner appointed under the act is responsible to the Provincial Secretary and Minister of Government Services for administration of the Act. All contributions to the Fund are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available moneys in various short-term and long-term investments.

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to eligible employees of the public service and of certain crown corporations, agencies, institutions and other designated employers.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed for a minimum of 10 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Fund as at March 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments have terms in excess of one year and include bonds issued or guaranteed by Canada or a Province, World Bank notes and shares in Canadian companies. They are carried at cost of acquisition adjusted as follows:

- (i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.
- (iii) Shares are carried at cost adjusted by 7% of the difference between cost or adjusted cost and market value.

Gains and losses on disposal of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is included in income from investments.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1984 \$	1983 \$
Book Value	935,324,869	853,487,472
Par Value	978,124,624	861,452,453
Market Value	816,247,738	768,453,062

The par value of the long-term investments does not include shares in Canadian companies having a book value of \$16,440,706 (\$15,766,010 in 1983) and a market value of \$25,178,048 (\$25,432,456 in 1983).

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at March 31, 1984, since it is generally expected that Fund investments will be held to maturity.

4. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1984 \$	1983 \$
Balance at beginning of year	2,468,856	-
Losses (gains) on sale of investments:		
Current year	8,365,416	(121,312)
Prior year	-	2,515,329
	10,834,272	2,394,017
Amortization for the year	454,546	74,839
Balance at end of year	11,288,818	2,468,856

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

5. FUND BALANCE

The fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1.25% of salary, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

For the year ended March 31, 1984 excess interest earnings of \$24,152,090 (\$36,187,191 in 1983) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1984, supplementary allowances at the rate of 5% (10.355% in 1983) of the basic life time portion of pensions in payment were granted. The capitalized value of these supplementary allowances was \$20,104,623 (\$29,010,656 in 1983), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

6. TRANSFER FROM THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund.

A contributory allowance is financed at the time the allowance is first granted by the transfer to the Fund from the Members of the Legislative Assembly Superannuation Account (the Account) of the estimated cost of the future contributory benefits.

No assets have been transferred from the Account in connection with the inflation adjustment supplements, which commenced on January 1, 1982. An amount of \$95,503 (\$62,734 in 1983) due from the Account is included in contributions receivable in these financial statements. This represents the portion of the regular contributions of the Members of the Legislative Assembly allocated to inflation adjustment supplements.

7. ACTUARIAL VALUATION

According to the Pension (Public Service) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary at least once in each consecutive period of not more than five years. The most recent valuation was carried out as at March 31, 1980.

The valuation indicates an increase in the unfunded liability in respect of basic pension benefits from about \$197,563,000 as of March 31, 1977 to about \$631,172,000 as of March 31, 1980. The 1977 amount of \$197,563,000

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

7. ACTUARIAL VALUATION (Continued)

would have been stated as \$234,295,000 on the current basis since the actuary has changed his assumptions to include cost-of-living increases in the basic pensions as a result of the legislative changes which occurred in 1980. These increases were not included in the liability in previous valuations.

Effective April 1, 1983, revisions were made to the Pension (Public Service) Act in respect of employer funding. These changes are designed to maintain the unfunded liability as a constant percentage of total payrolls.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth	-	8.0% for 1980/81 8.0% for 1981/82 13.0% for 1982/83 10.5% for 1983/84 8.0% for 1984/85 6.5% for 1985/86 5.5% thereafter
Interest rate on fund assets	-	6.5% per annum
Mortality - active employees	-	85% and 100% of the 1971 Group Annuity table for males and females respectively.
- other retired	-	Progressive Annuity Table without rating for males and rated down two years for females.
Withdrawal	-	Males, 105% and 90% of the graduated select and ultimate rates, respectively, used for the previous valuation
	-	Females, 90% and 85% of the graduated select and ultimate rates, respectively, used for the previous valuation
Retirement	-	Select and ultimate experience based on 1975-80 experience.
Retirement age	-	50 - 65

PUBLIC SERVICE SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

8. FUND EXPENSES

a) Administration Expenses

Fees for administration expenses have been charged to the Fund for the first time, in 1984, in accordance with section 27 of the Pension (Public Service) Act.

b) Investment Management Services

Fees for investment management services have been charged to the Fund for the first time, in 1984, in accordance with section 39 of the Financial Administration Act and section 27 of the Pension (Public Service) Act.

9. COMPARATIVE FIGURES

The Fund balance at 1 April 1982, reported on the statement of changes in Fund balance as \$1,266,647,143, includes an adjustment for realized net investment losses, reported as \$2,665,522 in the financial statements for the year ended 31 March 1983.

**MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION
ACCOUNT**



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Superannuation Commissioner,

To the Provincial Secretary and Minister of Government Services
Province of British Columbia, and

To the Minister of Finance:

I have examined the statement of financial position of the Members of the Legislative Assembly Superannuation Account, an account in the Ministry of Finance, as at 31 March 1984 and the statement of changes in account balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Account as at 31 March 1984 and the changes in the account balance for the year then ended in accordance with the stated accounting policies as set out in note 3 to the financial statements applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

EXHIBIT A

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash in Treasury and pool investments (Note 3)	\$ 37,359	\$ 260,642
Contributions receivable	-	3,075
Accrued interest on investments	128,529	70,669
Investments (Note 3 (b))		
Short-term	2,043,463	2,422,350
Long-term (Note 4)	1,100,528	1,100,045
	<u>\$ 3,309,879</u>	<u>\$ 3,856,781</u>
LIABILITIES AND ACCOUNT BALANCE		
LIABILITIES		
Due to Public Service Superannuation Fund (Note 5)	\$ 95,503	\$ 62,734
Accounts payable	6,920	-
	<u>102,423</u>	<u>62,734</u>
ACCOUNT BALANCE (Exhibit B)		
Balance at end of year	3,207,456	3,794,047
	<u>\$ 3,309,879</u>	<u>\$ 3,856,781</u>

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook
John W. Cook, F.C.I.A., Superannuation Commissioner

Victor Barwin
Victor Barwin, C.A., Comptroller, Superannuation Commission

EXHIBIT B

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

STATEMENT OF CHANGES IN ACCOUNT BALANCE

FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
ACCOUNT BALANCE INCREASED BY:		
Contributions:		
Members of the Legislative Assembly:		
Regular	\$ 180,369	\$ 185,673
Reinstatement	-	7,221
	<u>180,369</u>	<u>192,894</u>
Province of British Columbia:		
Regular	243,892	245,952
Deficiency payments on allowances granted	1,022,661	-
	<u>1,266,553</u>	<u>245,952</u>
Income from investments	<u>319,531</u>	<u>425,098</u>
	<u>1,766,453</u>	<u>863,944</u>
ACCOUNT BALANCE DECREASED BY:		
Transfers to Public Service Superannuation Fund:		
Upon grant of allowance (Note 5)	2,257,798	134,378
In respect of inflation adjustment supplements (Note 5)	32,769	33,552
Refunds of Members' contributions	<u>62,476</u>	<u>-</u>
	<u>2,353,043</u>	<u>167,910</u>
NET INCREASE (DECREASE) IN ACCOUNT BALANCE	(586,590)	696,034
ACCOUNT BALANCE AT BEGINNING OF YEAR	<u>3,794,047</u>	<u>3,098,013</u>
ACCOUNT BALANCE AT END OF YEAR (Exhibit A)	<u>\$ 3,207,457</u>	<u>\$ 3,794,047</u>

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

1. DESCRIPTION OF THE MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

Under Part 2 of the Legislative Assembly Allowances and Pension Act, the Members of the Legislative Assembly Superannuation Account is an account in the Ministry of Finance of the Province of British Columbia.

The Account receives contributions from the Crown in right of the Province as the employer and from participating members who are elected Members of the Legislative Assembly. All contributions to the Account are deposited in the Provincial Treasury and administered by the Minister of Finance, who has invested available monies in various short-term and long-term investments. Interest earned on fund assets is also paid to the Account.

When a contributor is granted an allowance, the amount of money calculated as that required to finance his or her future contributory pension benefits is transferred to the Public Service Superannuation Fund and monthly allowances are paid from that Fund. Any deficiency in the present value of allowances granted over the amounts available in the Account is provided for by the Province.

2. BENEFITS AVAILABLE UNDER THE PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all members of the legislative assembly.

b) Retirement Benefits

A member is entitled to a pension allowance upon ceasing to be a member after serving for more than two parliaments and having attained an age of 55 years or having attained an age plus years of service as a member totalling 60.

The plan provides a pension allowance of 4% per year of service up to a maximum of 72% of the average legislative allowance, and special allowance and/or ministerial salary earned in the highest four years of service as a member and as a minister or specified office holder. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A member who ceases to be a member may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Former members leaving contributions on deposit are entitled, if otherwise eligible, to a deferred pension allowance benefit.

d) Other Benefits

Survivor benefits are available under the plan.

3. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements have been prepared on the accrual basis of accounting. They show only the position of the Account as at March 31, 1984 and the changes in Account balance for the year then ended and do not purport to show the adequacy of the Account to meet the obligations of the superannuation plan.

MEMBERS OF THE LEGISLATIVE ASSEMBLY SUPERANNUATION ACCOUNT

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

3. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province purchased with terms in excess of one year. Long-term investments are carried at cost of acquisition adjusted as follows:

- (i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposal of long-term investments are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is included in income from investments.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1984 \$	1983 \$
Book Value	1,100,528	1,100,045
Par Value	1,106,000	1,106,000
Market Value	812,670	846,664

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Account balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1984, since it is generally expected that Account investments will be held to maturity.

5. PAYMENT OF SUPERANNUATION ALLOWANCES

Former Members of the Legislative Assembly who have been granted superannuation allowances are paid contributory allowances and inflation adjustment supplements from the Public Service Superannuation Fund.

During the year ended March 31, 1984, 8 members (1983 - 1) were granted superannuation allowances. The present value of these allowances was \$2,257,798 (\$134,378 in 1983) which was transferred to the Public Service Superannuation Fund. This amount included a contribution from the Province of British Columbia of \$1,022,661 (1983 - Nil) representing the excess of the present value of allowances granted over the amounts available in the account.

No assets have been transferred to the Public Service Superannuation Fund with respect to the inflation adjustment supplements which commenced on January 1, 1982. An amount of \$95,503 (\$62,734 in 1983) has been recorded as payable to the Public Service Superannuation Fund. This represents the portion of the regular contributions of the Members of the Legislative Assembly allocated to inflation adjustment supplements.

6. ACTUARIAL VALUATION

No actuarial valuation of the Account is required by the Legislative Assembly Allowances and Pension Act and no such valuation has been performed to date.

MUNICIPAL SUPERANNUATION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Municipal Superannuation Fund, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Municipal Superannuation Fund as at 31 December 1983 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1983 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied, after giving retroactive effect to the changes in the method of accounting for investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
31 August 1984

EXHIBIT A

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
ASSETS		
Cash	\$ 9,344,302	\$ 9,923,195
Contributions receivable	19,002,759	17,608,847
Accrued interest on investments	45,575,786	36,311,244
Investments (Note 2(b) and 3)		
Short-term	547,808,738	444,485,846
Long-term (Note 4)	1,091,906,066	936,618,293
Deferred losses, less gains on sale of investments (Note 5)	3,160,835	835,385
	<u>\$1,716,798,486</u>	<u>\$1,445,782,810</u>
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	\$ 2,397,203	\$ 2,334,296
FUND BALANCE (Exhibit B) (Note 6)		
Basic account	1,536,893,800	1,307,452,199
Retirement annuity account	66,400,465	59,214,320
Inflation adjustment account	111,107,018	76,781,993
	<u>1,714,401,283</u>	<u>1,443,448,512</u>
	<u>\$1,716,798,486</u>	<u>\$1,445,782,810</u>

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook
John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin
Victor Barwin, C.A., Comptroller, Superannuation Commission

MUNICIPAL SUPERANNUATION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1983

EXHIBIT B

	<u>1983</u>	<u>1982</u>
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	\$ 84,316,194	\$ 80,314,711
Inflation adjustment	15,462,992	14,590,928
Voluntary, special agreement and arrears	2,463,174	5,123,104
Purchase of service	31,806	118,211
Leave of absence	18,467	3,854
Reinstatement	138,328	27,122
	102,430,961	100,177,930
Employers:		
Current service	82,853,908	78,845,222
Inflation adjustment	15,463,154	14,590,928
Past service	1,707,028	1,674,462
Purchase of service, special agreement and arrears	3,022,887	97,338
Leave of absence	30,093	6,564
	103,077,070	95,214,514
Transfers from other funds	191,215	427,417
Income from investments (Notes 2(b) and 3)	158,054,278	144,703,376
	363,753,524	340,523,237
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	63,608,415	57,122,805
Inflation adjustment supplements (Note 6)	10,954,734	5,507,493
Special agreement supplementary allowances	215,911	182,851
Less reimbursement by former employers	(111,918)	(125,090)
	74,667,142	62,688,059
Refunds	14,912,614	14,577,319
Transfers to other funds	48,997	311,856
Pensioners' medical premiums - matching portion	962,656	845,198
Actuarial and administration expenses	1,684,855	1,708,277
Investment management services	524,489	468,431
	92,800,753	80,599,140
NET INCREASE IN FUND BALANCE	270,952,771	259,924,097
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED (NOTE 3)	1,443,448,512	1,183,524,415
FUND BALANCE AT END OF YEAR (Exhibit A)	\$1,714,401,283	\$1,443,448,512

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

1. DESCRIPTION OF THE MUNICIPAL SUPERANNUATION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to eligible employees of a municipality, hospital, school district, regional college or other employer to which the Pension (Municipal) Act applies.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

Certain groups of employees are eligible for retirement benefits at an earlier age. Hospital employees must have a minimum of 10 years contributory service to be eligible for a pension benefit.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit for a minimum of 10 years are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation and Investment Income

Long-term investments include bonds issued or guaranteed by Canada a Province or municipal authorities and deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year. They are carried at cost of acquisition adjusted as follows:

- (i) Discounts and premiums on single maturity bonds are amortized over the remaining terms of the bonds.
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments consist of deposits in chartered banks and other approved financial institutions. They are carried at cost of acquisition.

3. CHANGE IN ACCOUNTING POLICIES

In the year ended December 31, 1982 and prior years, premiums on purchase and gains and losses on disposition of long-term bonds were written off at the date of the transaction. Premiums and deferred gains and losses are now amortized on the bases described in Note 2(b). This change in accounting policy has been applied retroactive to October 1, 1980, when the Inflation Adjustment Account was established for the financing of pension increases.

The December 31, 1982 comparative figures have been restated to reflect the change in policy. Accordingly, the Fund balance at January 1, 1982 and the net increase in Fund balance for the year ended December 31, 1982 have been increased by \$571,326 and \$436,674 respectively. As a result, the Fund balance at December 31, 1982 and the basic portion thereof, previously reported as \$1,442,440,512 and \$1,306,444,199 respectively have been increased to \$1,443,448,512 and \$1,307,452,199 respectively.

The effect of this change on the results for the year ended December 31, 1983 has been to increase the net increase in Fund balance by \$2,395,998.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 \$	1982 \$
Book Value	1,091,906,066	936,618,293
Par Value	1,153,969,453	941,201,953
Market Value	940,891,268	792,871,039

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1983, since it is generally expected that Fund investments will be held to maturity.

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1983 \$	1982 \$
Balance at beginning of year	835,385	571,327
Net losses on sale of investments during the year	2,281,288	347,460
	<u>3,116,673</u>	<u>918,787</u>
Amortization for the year	(44,162)	83,402
Balance at end of year	<u>3,160,835</u>	<u>835,385</u>

6. FUND BALANCE

The Fund balance is made up of a Basic Account, a Retirement Annuity Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1960 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary.

MUNICIPAL SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

6. FUND BALANCE (Continued)

The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted.

During 1983 excess interest earnings of \$27,837,520 (\$28,364,863 in 1982) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1984, supplementary allowances at the rate of 5.0% (10.35% in 1983) of the basic lifetime portion of pensions in payment were granted. The capitalized value of these supplementary allowances was \$21,428,474 (\$28,498,667 in 1983), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

7. ACTUARIAL VALUATION

According to the Pension (Municipal) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1982. The Actuary advised that the unfunded liability would be \$700,454,000 for basic pension benefits. This represents an increase of \$293,182,000 since December 31, 1979. The Actuary also stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners or to the financial health of the plan.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	5-1/2% per annum.
Interest on fund assets	-	6-1/2% per annum.
Mortality - active employees	-	70% of the 1971 Group Annuity table for males and females respectively.
- other retired	-	Progressive Annuity Table rated up one year for males and down one year for females.
Withdrawal	-	Groups 1 and 2 - 100% of the select and ultimate experience using a three year select period. Group 3 - 80% of the ultimate rates used for the previous valuation. Group 4 - 95% of select and 90% of ultimate rates used for the previous valuation.
Retirement	-	Select and ultimate experience using a modified three-year select period.
Retirement age	-	50 - 65

TEACHERS' PENSION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioner of Teachers' Pensions, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Teachers' Pensions Fund as at 31 December 1983 and the statement of changes in the fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1983 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied, after giving retroactive effect to the changes in the method of accounting for investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, appearing to read "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
18 July 1984

TEACHERS' PENSIONS FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1983

EXHIBIT A

	<u>1983</u>	<u>1982</u>
ASSETS		
Cash	\$ 12,581,025	\$ 5,846,167
Contributions receivable	8,547,800	6,442,446
Accrued interest on investments	35,184,401	25,720,398
Investments (Note 2(b) and 3)		
Short-term	423,350,136	351,625,162
Long-term (Note 4)	823,993,337	711,974,977
Deferred losses, less gains, on sale of investments (Note 5)	2,660,842	1,350,449
	<u>\$1,306,317,541</u>	<u>\$1,102,759,619</u>

LIABILITY AND FUND BALANCE

LIABILITY		
Accounts payable	\$ 1,302,272	\$ 3,248,813
FUND BALANCE (Exhibit B) (Note 6)		
Basic account	1,220,836,636	1,036,264,176
Inflation adjustment account	84,178,633	63,246,630
	<u>1,305,015,269</u>	<u>1,099,510,806</u>
	<u>\$1,306,317,541</u>	<u>\$1,102,759,619</u>

The seven accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook
John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin
Victor Barwin, C.A., Comptroller, Superannuation Commission

TEACHERS' PENSIONS FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED DECEMBER 31, 1983

EXHIBIT B

	<u>1983</u>	<u>1982</u>
FUND BALANCE INCREASED BY:		
Contributions:		
Employees:		
Basic	\$ 57,115,938	\$ 57,922,051
Inflation adjustment	10,027,718	9,928,449
Voluntary	50,362	47,390
Reinstatement	188,768	154,283
Leave of absence	199,150	155,037
Military or other service	376,023	483,727
	<u>67,957,959</u>	<u>68,690,937</u>
Employers:		
Paid by the Province of British Columbia on behalf of school districts:		
Basic	83,855,852	84,427,464
Inflation adjustment	9,995,996	9,887,469
Recognition of service	376,023	483,727
Contributions paid by other employers:		
Basic	280,176	356,889
Inflation adjustment	31,722	40,960
	<u>94,539,769</u>	<u>95,196,529</u>
Transfers from other funds	477,141	527,873
Income from investments (Notes 2(d) and 3)	122,017,937	112,916,628
	<u>284,992,806</u>	<u>277,331,967</u>
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	61,703,636	56,081,883
Inflation adjustment supplements (Note 6)	11,721,720	5,904,777
	<u>73,425,356</u>	<u>61,986,660</u>
Refunds	4,413,054	5,172,036
Transfers to other funds	305,623	378,977
Actuarial and administration expenses	847,233	933,435
Investment management services	497,077	389,667
	<u>79,488,343</u>	<u>68,860,775</u>
NET INCREASE IN FUND BALANCE	205,504,463	208,471,192
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED (NOTE 3)	1,099,510,806	891,039,614
FUND BALANCE AT END OF YEAR (Exhibit A)	<u>\$1,305,015,269</u>	<u>\$1,099,510,806</u>

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. DESCRIPTION OF THE TEACHERS' PENSIONS PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not linked directly to contributions. The plan is open to all certificated teachers and to superintendents or assistant superintendents appointed by a board of school trustees in the British Columbia public school system.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death, or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 7 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada, a Province or municipal authorities, deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year, and a mortgage of approximately \$1,800,000 insured by Canada Mortgage and Housing Corporation. They are carried at cost of acquisition adjusted as follows:

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

- (i) Discounts and premiums on single maturity bonds are amortized over the remaining terms of the bonds.
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the remaining terms of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

3. CHANGE IN ACCOUNTING POLICIES

In the year ended December 31, 1982 and prior years, premiums on purchase and gains and losses on disposition of long-term bonds were written off at the date of the transaction. Premiums and deferred gains and losses are now amortized on the bases described in Note 2(b). This change in accounting policy has been applied retroactive to October 1, 1980, when the Inflation Adjustment Account was established for the financing of pension increases.

The December 31, 1982 comparative figures have been restated to reflect the change in policy. Accordingly, the Fund balance at January 1, 1982 and the net increase in Fund balance for the year ended December 31, 1982 have been increased by \$410,959 and \$1,134,508 respectively. As a result, the Fund balance at December 31, 1982 and the basic portion thereof, previously reported as \$1,097,965,339 and \$1,034,718,709 respectively have been increased to \$1,099,510,806 and \$1,036,264,176 respectively.

The effect of this change on the results for the year ended December 31, 1983 has been to increase the net increase in Fund balance by \$2,438,973.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 \$	1982 \$
Book Value	823,993,337	711,974,977
Par Value	860,809,280	726,066,755
Market Value	711,656,351	606,671,907

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

4. LONG-TERM INVESTMENTS (Continued)

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at December 31, 1983, since it is generally expected that Fund investments will be held to maturity.

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1983 \$	1982 \$
Balance at beginning of year	1,350,449	410,959
Net losses on sale of investments during the year	1,317,748	1,017,079
	2,668,197	1,428,038
Amortization for the year	7,355	77,589
Balance at end of year	2,660,842	1,350,449

6. FUND BALANCE

The Fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, the interest income therefrom and the interest income on funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

During 1983 excess interest earnings of \$30,471,688 (\$32,421,338 in 1982) were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1984, supplementary allowances at the rate of 5.0% (10.355% in 1983) of the basic life time portion of superannuation allowances in force were granted. The capitalized value of these supplementary allowances was \$21,054,195 (\$31,188,789 in 1983), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

TEACHERS' PENSIONS FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

7. ACTUARIAL VALUATION

According to the Pension (Teachers) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary from time to time at intervals of not more than five years. The most recent valuation was carried out as at December 31, 1980. The actuary advised that the unfunded liability would be \$1,019,270,000 for basic pension benefits. This liability includes the capitalized value of pension indexing costs granted up to and including January 1, 1981 which were not previously included in the valuations. This represents an increase of \$471,670,000 since December 31, 1977. The actuary stated that the plan "funded ratio" had decreased, but explained that this was due mainly to the inclusion of indexing costs for the first time and a change in the method of valuing assets. The actuary also stated that he did not see the increase in the unfunded liability as a threat to the continued payment of pensions to current and prospective pensioners nor to the financial health of the pension fund.

The liabilities of the Fund are calculated under the "entry age normal" actuarial method. The future contributions required have been determined under the "level contribution funding" method. This method expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	12.8% for 1982 and 5-1/2% per annum
Interest on fund assets	-	6-1/2% per annum
Mortality - active employees	-	1971 Group Annuity Mortality table- Males 55% Females 70%
- other retired	-	Progressive Annuity table rated down for - Males 1 year Females 2 years
Withdrawal	-	Graduated select experience, using a three year select period - Males 110% of select rates 100% of ultimate rates Females 95% of select rates 85% of ultimate rates Ultimate experience rates reduced to that used for inactive employees
Retirement	-	Select and ultimate experience using a modified three-year select period
Retirement age	-	55 - 65

COLLEGE PENSION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

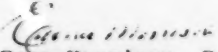
AUDITOR'S REPORT

To the Superannuation Commissioner, Trustee and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia

I have examined the statement of financial position of the College Pension Fund as at 31 August 1983 and the statement of changes in the fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 August 1983 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied, after giving retroactive effect to the changes in the method of accounting for investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.


Erna Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 March 1984

COLLEGE PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT AUGUST 31, 1983

EXHIBIT A

	<u>1983</u>	<u>1982</u>
A S S E T S		
Cash	\$ 2,027,352	\$ 887,042
Contributions receivable	975,826	1,037,797
Accrued interest on investments	4,021,377	2,255,396
Investments (Note 2(b) and 3)		
Short-term	49,409,003	36,500,000
Long-term (Note 4)	42,406,632	37,307,263
Realized losses, less gains, on sale of investments, deferred for future amortization	387,052	408,354
	<u>\$ 99,227,242</u>	<u>\$ 78,445,852</u>
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	\$ 73,993	\$ 4,186
FUND BALANCE (Exhibit B) (Note 5)		
Basic account	92,338,601	74,547,026
Inflation adjustment account	6,814,648	3,894,640
	<u>99,153,249</u>	<u>78,441,666</u>
	<u>\$ 99,227,242</u>	<u>\$ 78,445,852</u>

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook
John W. Cook, Acting Superannuation Commissioner, Trustee

C. Webster
C. Webster, C.A., Comptroller, Superannuation Commission

COLLEGE PENSION FUND
STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED AUGUST 31, 1983

EXHIBIT 8

	<u>1983</u>	<u>1982</u>
FUND BALANCE INCREASED BY:		
Contributions -		
Employees:		
Basic	\$ 5,420,182	\$ 4,954,517
Inflation adjustment	1,018,995	919,077
Voluntary	3,140	3,515
Arrears	14,785	719
	<u>6,457,102</u>	<u>5,877,828</u>
Employers:		
Basic	5,420,182	4,954,517
Inflation adjustment	1,018,995	919,077
Arrears	10,263	1,438
	<u>6,449,440</u>	<u>5,875,032</u>
Transfers from other funds	45,663	122,240
Income from investments	9,597,167	8,661,403
	<u>22,549,372</u>	<u>20,536,503</u>
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	1,082,801	949,564
Inflation adjustment supplements (Note 5)	154,718	57,948
	<u>1,237,519</u>	<u>1,007,512</u>
Refunds	341,346	658,071
Transfers to other funds	23,357	-
Pensioners' medical premiums - matching portion	14,360	11,383
Administration expenses	113,901	44,442
Pension Booklet printing expense	-	19,880
Fund Management Fee	107,306	-
	<u>1,837,789</u>	<u>1,741,288</u>
NET INCREASE IN FUND BALANCE	20,711,583	18,795,215
FUND BALANCE AT BEGINNING OF YEAR	78,441,666	59,646,451
FUND BALANCE AT END OF YEAR (Exhibit A)	<u>\$ 99,153,249</u>	<u>\$ 78,441,666</u>

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1983

1. DESCRIPTION OF THE COLLEGE PENSION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. The plan is open to full-time faculty members of a college or college council in British Columbia, other faculty members whose application has been approved by the employer, and full-time senior administrative employees who are required by the employer to become a contributor. Full-time faculty members may apply within one month of date of appointment to be exempted from contributing to the plan.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service, at age 60 with a minimum of 10 years contributory service and at age 65 with less than 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service, and at age 60 with less than 10 years contributory service.

The plan provides a pension of 2% per year of service up to a maximum of 70% prior to age 65 of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability, there is a reduction in the formula as a result of the integration with the Canada Pension Plan (the CPP offset). Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at August 31, 1983 and the changes in Fund balance for the year then ended. They do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. While the statements have been prepared on a full accrual basis, no provision has been made for future pension benefits accrued to date under the terms of the plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province. They are carried at cost of acquisition adjusted for amortization of discounts and premiums over the term of the bonds.

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS
AUGUST 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Gains and losses on disposition of long-term bonds are deferred and amortized on a straight line basis over the lesser of the term of the bonds or twenty years.

Short-term investments are carried at cost.

3. CHANGE IN ACCOUNTING POLICIES

In the year ended August 31, 1982 and prior years, premiums on purchase and gains and losses on disposition of long-term bonds were written off at the date of the transaction. Premiums and deferred gains and losses are now amortized on the bases described in Note 2.

This change in accounting policy has been applied retroactive to October 1, 1980, when the Inflation Adjustment Account was established for the financing of pension increases. The August 31, 1982 comparative figures have been restated to reflect the change in policy. Accordingly, income from investments, previously reported as \$8,679,157 is now reported as \$8,661,403 and realized losses deferred for future amortization are shown as \$408,354. The Fund balance and the basic account portion thereof, previously reported as \$78,033,312 and \$74,138,672 respectively, have been restated to \$78,441,666 and \$74,547,026 respectively. The effect of this change on the results for the year ended August 31, 1983, has been to increase the net increase in fund balance by \$35,022.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 \$	1982 \$
Book Value	42,406,632	37,357,263
Par Value	42,879,548	37,919,000
Market Value	35,068,466	26,295,466

The difference between the book value and the market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at August 31, 1983, since it is generally expected that Fund investments will be held to maturity. No gains or losses were realized on sale of long-term investments during the year (1982 - \$426,108 losses).

5. FUND BALANCE

The fund balance is made up of a Basic Account and an Inflation Adjustment Account. The Inflation Adjustment Account was created in 1980 to finance the payment of cost of living supplementary allowances. These allowances are adjusted each January 1st and are related to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases. The Inflation Adjustment Account includes contributions by employees and employers each at the rate of 1% of salary, less refunds to former contributors, the interest income therefrom, and the interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the

COLLEGE PENSION FUND
NOTES TO FINANCIAL STATEMENTS

AUGUST 31, 1983

5. FUND BALANCE (Continued)

actuary. During the year, excess interest earnings of \$834,733, (\$420,836 in 1982), were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1983, supplementary allowances at the rate of 10.355% of the basic life time portion of pensions in payment were granted. The capitalized value of these increases was \$532,599, (\$573,410 in 1982), which amount was transferred from the Inflation Adjustment Account to the Basic Account.

6. ACTUARIAL VALUATION

According to the Pension (College) Act, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary upon request by the Superannuation Commissioner.

The most recent valuation was carried out as at August 31, 1981. The valuation indicated an unfunded liability in respect of basic pension benefits of approximately \$45,422,000 as of August 31, 1981, compared to \$12,290,000 as of August 31, 1976, the date of the previous valuation. The increase in the unfunded liability was caused mainly by inadequacies in the statutory contribution rates, combined with growth in the covered membership and actual salary increases greater than those assumed by the Actuary in the previous valuation. Liabilities of the fund are calculated under the "entry age normal" actuarial method, applied on an aggregate basis.

The actuary did not see the increase of \$33,132,000 in the unfunded liability as a threat to the continued payment of benefits to current or prospective pensioners nor to the financial health of the pension fund provided his recommendations to raise statutory contribution rates by adopting the level contribution funding method were adopted. Level contribution funding expresses employer contributions as the constant percentage of future payrolls that, together with future employee contributions and investment earnings, will finance the benefits for all new entrants to the plan to the extent that the unfunded liability is maintained as a constant percentage of future payrolls.

The actuary's recommendations are being considered by the government. Any change in the plan requires statutory amendment.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth	-	5-1/2% per annum
Interest on fund assets	-	6-1/2% per annum
Mortality - active employees	-	1971 Group Annuity Mortality table -
		Males 55%
		Females 70%
- other retired	-	Progressive Annuity table
		rated down for -
		Males 1 year
		Females 2 years
Withdrawal	-	Graduated select experience, using a
		three year select period -
		Males 100%
		Females 90%
		Ultimate experience rates reduced to
		that used for inactive employees -
		Males 125%
		Females 100%
Retirement	-	Graduated observed experience based
		on 1976-81 experience
Retirement age	-	55 - 65

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

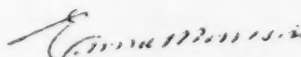
AUDITOR'S REPORT

To the Directors, British Columbia Railway Company, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Railway Company Pension Fund as at 31 December 1983 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1983 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied, after giving retroactive effect to the changes in the method of accounting for investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
25 May 1984

EXHIBIT A

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
ASSETS		
Cash	\$ -	\$ 1,793,508
Contributions receivable	996,671	545,309
Accrued interest on investments	2,386,052	2,237,377
Investments (Notes (2(b) and 3)		
Short-term	39,942,838	32,196,680
Long-term (Note 4)	57,302,389	45,694,673
Deferred losses, less gains, on sale of investments (Note 5)	381,176	447,233
	<u>\$ 101,009,126</u>	<u>\$ 82,914,780</u>
LIABILITIES AND FUND BALANCE		
LIABILITIES		
Bank overdraft	\$ 581,994	\$ -
Accounts payable	18,688	54,155
FUND BALANCE (Exhibit B)		
Pension fund basic account	100,120,975	82,562,046
Employee voluntary contributions account	287,469	298,579
	<u>100,408,444</u>	<u>82,860,625</u>
	<u>\$ 101,009,126</u>	<u>\$ 82,914,780</u>

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W Cook
John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin
Victor Barwin, C.A., Comptroller, Superannuation Commission

EXHIBIT B

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
 STATEMENT OF CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
FUND BALANCE INCREASED BY:		
Employee contributions		
Regular and arrears	\$ 3,893,497	\$ 3,205,648
Voluntary	42,033	41,770
	<u>3,935,530</u>	<u>3,247,418</u>
Employer contributions		
Current	5,441,003	4,553,241
Amortization of unfunded liability (Note 6)	972,000	972,000
	<u>6,453,003</u>	<u>5,525,241</u>
Income from investments (Notes 2(b) and 3)	9,405,163	8,832,574
	<u>19,793,696</u>	<u>17,605,233</u>
FUND BALANCE DECREASED BY:		
Pension payments	1,408,297	1,148,697
Refunds	773,970	792,545
Investment management fees	63,610	46,685
	<u>2,245,877</u>	<u>1,987,927</u>
NET INCREASE IN FUND BALANCE	17,547,819	15,617,306
FUND BALANCE AT BEGINNING OF YEAR AS RESTATED (Note 3)	82,860,625	67,243,319
FUND BALANCE AT END OF YEAR (Exhibit A)	<u>\$ 100,408,444</u>	<u>\$ 82,860,625</u>

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 1983

1. DESCRIPTION OF THE BRITISH COLUMBIA RAILWAY COMPANY PENSION PLAN

a) General

The plan is a defined benefit pension plan, whereby benefits are not directly linked to contributions. All eligible employees are required to enrol.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 60 or later with a minimum of 25 years contributory service or at age 65. Reduced pensions are available between age 55 and 65 with a minimum of 10 years of contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years of any period of 10 consecutive years. At age 65 there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit and obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of 10 years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 6 below.

b) Investment Valuation

Long-term investments include bank deposits and bonds, issued or guaranteed by Canada or a Province, purchased with a term in excess of one year. They are carried at cost of acquisition adjusted as follows:

- (i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the terms of the bonds.
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long term bonds are deferred and amortized on a straight line basis over the lesser of the remaining term of the bonds or twenty years. The amortization is charged against income from investments.

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Short-term investments include deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

3. CHANGE IN ACCOUNTING POLICIES

In the year ended December 31, 1982 and prior years, premiums on purchase and gains and losses on disposition of long-term bonds were written off at the date of the transaction. Premiums and deferred gains and losses are now amortized on the bases described in Note 2(b). This change in accounting policy has been applied retroactive to January 1, 1981, when provisions for annual cost of living pension increases dependent upon funds available from excess interest earnings became effective.

The December 31, 1982 comparative figures have been restated to reflect the change in policy. Accordingly, the Fund balance at January 1, 1982, previously reported as \$66,813,152 has been increased by \$430,167 which represents the deferral of realized investment losses, less amortization thereon, for 1981. The net increase in the Fund balance for 1982, previously reported as \$15,600,240 has been increased by \$17,066 to \$15,617,306. This is the result of deferring 1982 investment losses of \$46,024 previously written off and deducting, from income from investments \$28,958 for the amortization of investment losses incurred to December 1982. The effect of these adjustments has been to increase the Fund balance at December 31, 1982 and the basic portion thereof, previously reported as \$82,413,392 and \$82,114,813 respectively, to \$82,860,625 and \$82,562,046 respectively.

The effect of this change on the results for the year ended December 31, 1983 has been to decrease the net increase in Fund balance by \$37,633.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983 \$	1982 \$
Book value	57,302,389	45,694,673
Par value	58,887,000	46,277,000
Market value	50,037,770	39,276,353

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1983, since it is generally expected that Fund investments will be held to maturity.

5. DEFERRED LOSSES LESS GAINS ON SALE OF INVESTMENTS

	1983 \$	1982 \$
Balance at beginning of year	447,233	430,167
Losses (gains) on sale of investments during the year	(46,268) 400,965	46,024 476,191
Amortization for the year	19,789	28,958
Balance at end of year	381,176	447,233

BRITISH COLUMBIA RAILWAY COMPANY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

6. ACTUARIAL VALUATION

According to the articles of the British Columbia Railway Company Pension Plan, an actuarial valuation of the assets and liabilities of the Fund is required to be made by an Actuary every three years. A valuation was carried out as at December 31, 1981. The valuation disclosed that the Fund had unfunded liabilities of \$8,557,000 (\$6,756,000-1978 valuation).

Liabilities of the Fund are calculated under the "attained age" actuarial cost method.

The Actuary recommended and the British Columbia Railway Company is making payments of \$972,000 per annum to amortize the unfunded liabilities over a period of 21 years commencing January 1, 1982. Current employer contributions are 8.6% of salary.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	- 11 1/2% per annum 1982-86
	- 8 1/2% per annum 1987-91
	- 5 3/4% per annum 1992 and later
Interest rate on fund assets	- 12 1/2% per annum 1982-86
	- 9 1/2% per annum 1987-91
	- 6 1/4% per annum 1992 and later
Mortality All members	- 1971 Male and Female Group Annuity Mortality Table
Withdrawal	- Graduated observed ultimate experience of B. C. Railway.
Retirement	- Graduated observed experience of B. C. Railway.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND



1075 West Georgia Street
Vancouver British Columbia V6E 3G1
(604) 682 4711 Telex 04 507740

April 27, 1984

AUDITORS' REPORT

Superannuation Commissioner,
Province of British Columbia:

We have examined the balance sheet of the British Columbia Hydro and Power Authority Pension Fund as at December 31, 1983 and the statement of changes in fund balance for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances. The Minister of Finance of the Province of British Columbia has confirmed to us that the securities representing the Fund's investments were held for safekeeping by him as at December 31, 1983.

In our opinion, these financial statements present fairly the financial position of the Fund as at December 31, 1983 and the changes in fund balance for the year then ended in accordance with the provisions of the Plan and generally accepted accounting principles and, after giving effect to the changes in accounting for long-term investments as explained in Note 2 to the financial statements, have been applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script that reads "Price Waterhouse".

Chartered Accountants

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

BALANCE SHEET

	1983	December 31 1982
ASSETS		
Cash	\$ 2,180,255	\$ 746,414
Contributions receivable	1,373,516	3,011,773
Accrued interest	10,981,740	9,435,563
Investments:		
Short-term (Note 3)	122,036,974	82,123,251
Long-term (Note 4)	285,013,517	264,156,947
	<u>\$ 421,588,002</u>	<u>\$ 359,473,948</u>
LIABILITIES AND FUND BALANCE		
Accounts payable:		
Administration and investment management expenses	\$ 194,800	\$ 243,956
Pensions	101,736	18,687
	<u>296,536</u>	<u>262,643</u>
Deferred income (Note 2)	853,230	-
Fund balance:		
Pension account - amount available for payment of pensions in effect	121,744,325	99,941,524
Compulsory contributions account	121,681,810	103,505,352
Additional voluntary contributions account	1,400,370	1,253,475
Employer matching contributions account	121,681,810	103,505,352
Index pension account	27,627,499	20,660,872
Index reserve account	7,064,437	2,801,638
Reserve account	19,237,985	27,543,092
	<u>420,438,236</u>	<u>359,211,305</u>
	<u>\$ 421,588,002</u>	<u>\$ 359,473,948</u>

APPROVED BY:

John W. Cook
John W. Cook, F.C.I.A., Superannuation Commissioner

Victor Barwin
Victor Barwin, C.A., Comptroller

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

STATEMENT OF CHANGES IN FUND BALANCE

	Year ended December 31	
	1983	1982
Fund balance increased by:		
Employee Contributions-		
Basic pension	\$ 14,111,422	\$ 15,019,833
Indexed pension	3,671,565	3,907,623
Additional voluntary	519,382	421,796
Employer matching contributions-		
Basic pension	14,111,422	15,019,833
Indexed pension	3,671,565	3,907,623
Voluntary contributions transferred under clause 12	29,521	69,463
Payment by B.C. Hydro in respect of (Note 5)-		
Actuarial deficiency	3,061,000	3,061,000
Past service liability	-	98,450
Indexed pensions additional	1,194,248	5,606,169
Payment by Metro Transit Operating Company for indexing costs	527,555	666,963
Payment by B.C. Railway Company in respect of pensions to seconded employees	147,223	-
Transfers from other funds (net)	191,530	255,559
Interest on investments	40,927,368	37,990,899
	<u>82,163,801</u>	<u>86,027,213</u>
Fund balance decreased by:		
Basic pension payments	13,475,578	11,004,402
Indexed pension payments	4,698,627	3,450,745
Employee contributions refunded	2,385,666	1,689,530
Separation of passenger transportation employees (Note 7)	-	24,672,189
Administration, investment management and audit expenses	376,999	264,991
	<u>20,936,870</u>	<u>41,081,857</u>
Increase in fund balance	61,226,931	44,945,356
Fund balance at beginning of year	359,211,305	314,265,949
Fund balance at end of year	<u>\$ 420,438,236</u>	<u>\$ 359,211,305</u>

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

1. Financial statements:

The accompanying financial statements show only the position of the Fund as at December 31, 1983 and the changes in fund balance for the year then ended. They do not purport to show the adequacy of the fund to meet the obligations of the Plan.

2. Changes in accounting policy:

- (a) Commencing January 1, 1983, the Fund changed its method of accounting for realized gains and losses on sale of long-term investments. Such gains and losses are now deferred and amortized to income on a straight-line basis over the lesser of the remaining term of the investments disposed of or twenty years. Previously such realized gains and losses were taken directly into income.

As a result of this change which has been applied prospectively the income for 1983 has been decreased by \$853,230.

- (b) Also effective January 1, 1983, the Fund commenced amortizing premiums on the purchase of long-term investments on a straight-line basis over the remaining term of the investments. Prior to this date, only discounts on purchases were amortized. This change which has been applied prospectively does not have a material effect on the financial statements of the Fund.

3. Short-term investments:

Short-term investments are recorded at cost, and comprise deposits with and notes of banks and other financial institutions which mature within twelve months from December 31, 1983. Interest accrued on these investments is included in the caption accrued interest on the balance sheet at December 31, 1983.

4. Long-term investments:

	<u>1983</u>	<u>1982</u>
At cost, after amortization	\$285,013,517	\$264,156,947
Par value	\$293,461,000	\$266,204,500
Market value	\$251,826,382	\$235,273,397
Excess of cost over market value	\$ 33,187,135	\$ 28,883,550

As there is no permanent impairment in the value of the investments, and the intention is to hold the investments until maturity when they will be redeemed at par, the reduction in market value of \$33,187,135 is not provided for as at December 31, 1983.

5. Actuarial valuation:

A summary actuarial report, dated June 22, 1984, indicated an accrued actuarial deficit in the plan as at December 31, 1983 of approximately \$44,000,000 as compared to \$75,000,000 as at December 31, 1982. B.C. Hydro is funding this deficit by annual payments of \$4,255,000 to March 31, 1997 and \$3,061,000 per annum thereafter to March 31, 2000.

BRITISH COLUMBIA HYDRO AND POWER AUTHORITY PENSION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

6. Indexed pension:

Indexing payments to pensioners are funded by specific compulsory employer and employee contributions each at the rate of 1.6% of plan earnings and a certain portion of interest earned in excess of actuarial expectations. Supplements are added annually at each January 1. Each supplement is equal to the increase in the consumer price index, but will be limited to a lesser amount if the funds available are insufficient to provide the full amount. As at January 1, 1984 funds were available to provide the full amount of the consumer price index increase of 4.96% over the period October 1, 1982 to September 30, 1983.

B.C. Hydro has assumed responsibility for the liabilities resulting from the previous indexing formula, which amounted to approximately \$15,500,000. This amount is being funded by a payment of \$4,710,000 made in March 1982 and, as referred to in Note 5, subsequent payments of \$1,194,000 annually until 1997.

7. Separation of passenger transportation employees:

Urban passenger transportation services were transferred from British Columbia Hydro and Power Authority to Metro Transit Operating Company as of April 1, 1980. Previously, interurban passenger transportation services were transferred to Pacific Coach Lines Limited.

Transfer of assets in the amount of \$24,672,189 in respect of Metro Transit Operating Company employees was completed in May 1982.

In respect of Pacific Coach Lines Limited employees, \$2,118,396 book value of investments (\$2,127,000 par value) were transferred in partial settlement of the \$3,455,515 transfer amount as at March 31, 1984. The balance in cash including interest is still to be transferred. Immediately prior to this partial settlement, Pacific Coach Lines Limited transferred \$1,645,659 cash to the Fund in respect of past and future indexing payments made by the Fund in respect of certain pensioners.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

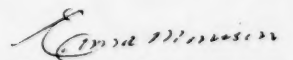
AUDITOR'S REPORT

To the Directors, British Columbia Hydro and Power Authority, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the British Columbia Power Commission Superannuation Fund as at 31 December 1983 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 December 1983 and the changes in the fund balance for the year then ended in accordance with the stated accounting policies as set out in note 2 to the financial statements applied, except for the changes in the method of accounting for investments as explained in note 3 to the financial statements, on a basis consistent with that of the preceding year.


Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
30 April 1984

EXHIBIT A

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
ASSETS		
Cash	\$ 367,769	\$ 640,570
Contributions receivable	8,024	10,100
Accrued interest on investments	608,500	552,952
Investments (Note 2(b) and 3)		
Short-term	5,200,000	4,000,000
Long-term (Note 4)	21,873,497	21,858,379
Deferred losses on sale of investments, (Notes 2(b) and 3)	22,267	-
	<u>\$ 28,080,057</u>	<u>\$ 27,061,981</u>
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	\$ 77,781	\$ 41,502
FUND BALANCE (Exhibit B)		
Contributory pensions account (Notes 5 and 6)	9,232,436	7,991,171
Special reserve account (Note 5)	129,971	151,479
Undistributed interest account (Note 5)	8,177,857	7,672,166
Members and employees contributory account	5,070,610	5,443,114
Members and employees voluntary account	318,462	314,649
Employer contributory account	5,070,610	5,443,114
Unclaimed monies account	2,330	4,786
	<u>28,002,276</u>	<u>27,020,479</u>
	<u>\$ 28,080,057</u>	<u>\$ 27,061,981</u>

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook
John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin
Victor Barwin, C.A., Comptroller, Superannuation Commission

EXHIBIT B

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

STATEMENT OF CHANGES IN FUND BALANCE

FOR THE YEAR ENDED DECEMBER 31, 1983

	<u>1983</u>	<u>1982</u>
FUND BALANCE INCREASED BY:		
Employee contributions:		
Regular	\$ 17,167	\$ 17,999
Voluntary	-	483
	<u>17,167</u>	<u>18,482</u>
Employer matching contributions	17,167	17,999
Matching transfer of voluntary to regular	-	1,315
Income from investments	2,390,426	2,433,917
Losses on sales of investments (Notes 2(b) and 3)	-	(188,887)
	<u>2,424,760</u>	<u>2,282,826</u>
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory	954,535	869,473
Cost of living supplements	387,961	276,711
Refunds	16,207	5,422
Transfers to other funds	61,303	30,918
Administration expenses	12,644	11,692
Investment management fees	10,313	8,141
	<u>1,442,963</u>	<u>1,202,357</u>
NET INCREASE IN FUND BALANCE	981,797	1,080,469
FUND BALANCE AT BEGINNING OF YEAR	<u>27,020,479</u>	<u>25,940,010</u>
FUND BALANCE AT END OF YEAR (Exhibit A)	<u>\$ 28,002,276</u>	<u>\$ 27,020,479</u>

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

1. DESCRIPTION OF THE BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions, except that certain benefit options are calculated by reference to the "money purchase" tables. All members of the plan are former employees of the British Columbia Power Commission, which became a part of British Columbia Hydro and Power Authority at its inception in 1963. Most members have deferred pension rights, as they now contribute to the British Columbia Hydro and Power Authority Pension Fund.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 50 and the sum of the member's age and years of service is not less than 65.

The "half to the widow" plan benefit option is calculated on the 2% formula, while guarantee and joint life options are calculated on the money purchase formula.

The 2% formula is based on 2% per year of service up to a maximum of 70% of the average salary earned in any consecutive period of 10 years during which the salary was highest. There is a reduction in the formula pension at age 65 as a result of the integration with the Canada Pension Plan.

The money purchase plan is based on the total amount of the member's contributions, the matching employer contributions, plus the accumulated interest on these contributions.

Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit or obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit having contributed to the fund for a minimum of ten years are entitled to a deferred pension benefit.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at December 31, 1983 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the pension plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

2. SIGNIFICANT ACCOUNTING POLICIES (Continued)

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada or a Province. Long-term investments are carried at cost of acquisition adjusted as follows:

- (i) Discounts and premiums on single maturity bonds are amortized on a straight line basis over the term of the bonds
- (ii) Discounts on serial bonds are recognized as income when redemptions occur.

Gains and losses on disposition of long term bonds are deferred and amortized on a straight line basis over the lesser of the remaining term of the bonds or twenty years. The amortization is charged against income from investments.

Short-term investments include deposits in chartered banks and other approved financial institutions. They are carried at cost of acquisition.

3. CHANGE IN ACCOUNTING POLICIES

In the year ended December 31, 1982 and prior years, premiums on purchase and gains and losses on disposition of long-term bonds were written off at the date of the transaction. Premiums and deferred gains and losses are now amortized on the bases described in Note 2(b). This change in accounting policy has been applied with effect from January 1, 1983.

If the financial statements had been prepared on the previous basis, income from investments would have been reduced by \$24,572 to \$2,365,854 and no balance of "Deferred losses on sale of investments" would have been shown on the Statement of Financial Position.

4. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1983	1982
	\$	\$
Book Value	21,873,497	21,858,379
Par Value	22,111,000	22,171,900
Market Value	17,045,996	17,023,216

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of pension benefits and therefore has not been provided for as at December 31, 1983, since it is generally expected that Fund investments will be held to maturity.

Losses on sale of investments during the year amounted to \$24,887 of which \$2,620 has been amortized in the current year.

BRITISH COLUMBIA POWER COMMISSION SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 1983

5. ACTUARIAL VALUATION

According to the regulations applicable to the Fund, an actuarial valuation of the sufficiency of the Special Reserve Account of the Fund is to be made by an Actuary every three years. The most recent valuation was carried out as at December 31, 1981. According to this valuation the consulting actuaries concluded that there were then no employees who were expected to benefit from the Special Reserve. They recommended that the Special Reserve Account, then amounting to \$151,479 be reduced to nil. During 1983 an amount of \$21,508 was charged to the Special Reserve. No action has been taken upon the consulting actuaries' recommendation.

At December 31, 1981, the Contributory Pensions Account had an actuarial deficiency of \$481,000. As recommended by the consulting actuaries, this deficiency has been eliminated by a transfer made in the current year from the Undistributed Interest Account.

The key actuarial assumptions made in the valuation may be tabulated as follows -

Salary growth	-	5 1/2% per annum
Interest on fund assets	-	7 1/2% per annum
Mortality - all members	-	1949 Annuity Table (Projected 10 years)
Retirement age	-	63

6. ESTIMATED PRESENT VALUE OF PENSIONS IN FORCE

Pursuant to Regulation No. 6 of the British Columbia Hydro and Power Authority Act, the Commission has estimated the present value of the 403 pensions in force as of December 31, 1983 at \$12,300,000, comprising \$8,800,000 with regard to the basic component and \$3,500,000 relating to supplementary allowances which are charged when paid to the Undistributed Interest Account.

Using the same basis of calculation as that used in 1983, the estimated present value at December 31, 1982 of the 365 pensions then in force, previously reported as \$9,933,603, would have been \$10,500,000. This amount comprises \$8,000,000 as to basic and \$2,500,000 as to supplementary allowances.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND



Province of
British Columbia

Office of the
Auditor General
Province of British Columbia

8 Bastion Square
Victoria
British Columbia
V8V 1X4

AUDITOR'S REPORT

To the Commissioners, Workers' Compensation Board, and

To the Provincial Secretary and Minister of Government Services
Province of British Columbia:

I have examined the statement of financial position of the Workers' Compensation Board Superannuation Fund as at 31 March 1984 and the statement of changes in fund balance for the year then ended. My examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as I considered necessary in the circumstances.

In my opinion, these financial statements present fairly the financial position of the Fund as at 31 March 1984 and the changes in its fund balance for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

A handwritten signature in cursive script, reading "Erma Morrison".

Erma Morrison, F.C.A.
Auditor General

Victoria, British Columbia
15 August 1984

EXHIBIT A

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

STATEMENT OF FINANCIAL POSITION

AS AT MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
ASSETS		
Cash	\$ 463,026	\$ 1,372,868
Accrued interest on investments	1,857,392	1,886,615
Investments (Note 2(b))		
Short-term	-	5,575,000
Long-term (Note 3)	52,384,526	35,777,925
	<u>\$ 54,704,944</u>	<u>\$ 44,612,408</u>
LIABILITY AND FUND BALANCE		
LIABILITY		
Accounts payable	\$ 13,299	\$ 10,130
FUND BALANCE (Exhibit B) (Note 4)		
Basic account	52,155,541	43,617,348
Inflation adjustment account	2,536,104	984,930
	<u>54,691,645</u>	<u>44,602,278</u>
	<u>\$ 54,704,944</u>	<u>\$ 44,612,408</u>

The six accompanying notes are an integral part of these financial statements.

APPROVED BY:

John W. Cook

John W. Cook, F.C.I.A., Superannuation Commissioner, Trustee

Victor Barwin

Victor Barwin, C.A., Comptroller, Superannuation Commission

EXHIBIT B

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND
 STATEMENT OF CHANGES IN FUND BALANCE
 FOR THE YEAR ENDED MARCH 31, 1984

	<u>1984</u>	<u>1983</u>
FUND BALANCE INCREASED BY:		
Contributions:		
Member and employee:		
Regular	\$ 2,540,858	\$ 2,472,244
Cost of living supplements	-	242,273
Inflation adjustment	493,569	226,894
Voluntary	3,509	8,071
	<u>3,037,936</u>	<u>2,949,482</u>
Employer:		
Regular	2,659,058	2,472,244
Cost of living supplements	-	242,273
Inflation adjustment	493,569	226,894
Additional Board contributions (Note 5)	1,020,968	453,788
	<u>4,173,595</u>	<u>3,395,199</u>
Transfers from other funds	44,798	114,943
Income from investments	5,496,721	4,587,362
	<u>12,753,050</u>	<u>11,046,986</u>
FUND BALANCE DECREASED BY:		
Superannuation allowance payments:		
Contributory (Note 4)	2,269,575	1,966,779
Inflation adjustment supplements (Note 4)	24,732	-
Refunds	369,376	370,265
	<u>2,663,683</u>	<u>2,337,044</u>
NET INCREASE IN FUND BALANCE	10,089,367	8,709,942
FUND BALANCE AT BEGINNING OF YEAR	44,602,278	35,892,336
FUND BALANCE AT END OF YEAR (Exhibit A)	<u>\$ 54,691,645</u>	<u>\$ 44,602,278</u>

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

1. DESCRIPTION OF THE WORKERS' COMPENSATION BOARD SUPERANNUATION PLAN

a) General

The plan is a defined benefit plan, whereby benefits are not directly linked to contributions. The plan is open to all eligible employees and Board members of the Workers' Compensation Board.

b) Retirement Benefits

Members are eligible for unreduced benefits if they retire at age 55 with a minimum of 35 years contributory service and at age 60 with a minimum of 10 years contributory service. Reduced pensions are available at age 55 with a minimum of 10 years contributory service.

The plan provides a pension of 2% per year of service prior to age 65 up to a maximum of 70% of the average salary earned in the five highest earning years before retirement. At age 65, date of death or disability there is a reduction in the formula as a result of the integration with the Canada Pension Plan. Reference should be made to the plan text for a more detailed description of the benefits.

c) Termination Benefits

A terminating employee may choose between leaving accumulated contributions on deposit and obtaining a refund. The refund includes interest credited. Employees leaving contributions on deposit are entitled to a deferred pension benefit if they have completed a minimum of 10 years contributory service.

d) Other Benefits

Disability and Survivor benefits are available under the plan.

2. SIGNIFICANT ACCOUNTING POLICIES

a) General Information

These financial statements show only the position of the Fund as at March 31, 1984 and the changes in Fund balance for the year then ended and do not purport to show the adequacy of the Fund to meet the obligations of the superannuation plan. The results of the latest actuarial valuation of the plan are described in Note 5 below.

b) Investment Valuation

Long-term investments include bonds issued or guaranteed by Canada, a Province or municipal authorities and deposits with chartered banks and other approved financial institutions purchased with terms in excess of one year. These investments are carried at cost of acquisition, adjusted by amortization of premiums and discounts on bonds on a straight line basis over the remaining terms of the bonds.

Short-term investments consist of deposits with chartered banks and other approved financial institutions. They are carried at cost of acquisition.

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

3. LONG-TERM INVESTMENTS

Long-term investments held at the end of the year are as follows:

	1984 \$	1983 \$
Book Value	52,384,526	35,777,925
Par Value	53,898,200	37,317,200
Market Value	48,014,872	33,875,898

The difference between the book value and market value of the investments is not considered to be a permanent reduction of the Fund balance available for payment of plan benefits and therefore has not been provided for as at March 31, 1984, since it is generally expected that Fund investments will be held to maturity.

4. FUND BALANCE

The Fund Balance is made up of a Basic Account and an Inflation Adjustment Account. Payment of supplementary allowances, adjusted quarterly in relation to the cost of living index, commenced July 1, 1975. The last quarterly increase was granted January 1, 1983. Effective January 1, 1984, these cost-of-living supplementary allowances were consolidated with contributory pensions and were replaced by Inflation Adjustment supplements to be paid from the Inflation Adjustment Account. These supplements are adjusted each January 1st in relation to the annual increase in the Consumer Price Index as at each previous September 30th, but may be limited by the availability of funds in the Inflation Adjustment Account to provide the capitalized value of the increases.

The Inflation Adjustment Account was created October 1, 1982 and includes contributions by employees and the employer each at the rate of 1% of salary, the interest income earned therefrom, and interest income on Basic Account funds attributed to the payment of pensions in excess of the rate assumed by the actuary. The Inflation Adjustment Account is decreased by refunds to former contributors and transfers to the Basic Account of the capitalized value of supplementary allowances granted. The Basic Account consists of all other assets of the Fund.

During the year, excess interest earnings of \$905,211 were transferred from the Basic Account to the Inflation Adjustment Account. Effective January 1, 1984, Inflation Adjustment supplements at the rate of 5.0% of the basic lifetime portion of superannuation allowances in force were granted. The capitalized value of these supplementary allowances was \$667,060, which amount was transferred from the Inflation Adjustment Account to the Basic Account.

5. ACTUARIAL VALUATION

According to the Workers' Compensation Board Superannuation Plan Regulations, an actuarial valuation of the assets and liabilities of the Plan is required to be made by an Actuary from time to time at intervals of not more than three years. The most recent valuation was carried out as at September 30, 1982. This valuation indicated an unfunded liability of approximately \$24,361,000 with respect to the present value of pension benefits earned to the valuation date. This represents a

WORKERS' COMPENSATION BOARD SUPERANNUATION FUND

NOTES TO FINANCIAL STATEMENTS

MARCH 31, 1984

5. ACTUARIAL VALUATION (Continued)

decrease of \$11,987,000 since the previous valuation as at March 31, 1981. Among the factors contributing to this net decrease in the unfunded liability were amendments to the pension plan that discontinued automatic future pension indexing and a change in the method of valuing assets - reducing the unfunded liability by \$22,657,000 and \$6,436,000 respectively - and a change in the method of valuing future pension liabilities by use of the "entry age normal" actuarial method instead of the "unit credit" method - increasing the liability by \$4,823,000.

The Workers' Compensation Board is making additional contributions so as to fund the unfunded liability over a twenty-five year period.

The key actuarial assumptions made in the valuation are as follows -

Salary growth	-	5-1/2% per annum
Interest on fund assets	-	6-1/2% per annum
Mortality - active employees	-	1971 Group Annuity Mortality table reduced to 85% for males
- other retired	-	Progressive Annuity table without rating for males and rated down two years for females
Withdrawal	-	Graduated select, and ultimate experience using a three year select period
Retirement	-	Graduated observed experience
Retirement age	-	55 - 65

6. COMPARATIVE FIGURES

Certain 1983 comparative figures on the statement of changes in fund balance have been reclassified to conform with the financial statement presentation adopted in 1984. These changes have had no effect on net increase in fund balance for 1983.